

ROUND TABLES

PRESSO ALTRI PAESI UE ***IN OTHER EU COUNTRIES***

16-17/6/2016	MADRID (SPAIN)
30/6-1/7/2016	ROTTERDAM (NETHERLANDS)
14-15/7/2016	LUXEMBOURG (LUXEMBOURG)
25-26/8/2016	VALLETTA (MALTA)
15-16/9/2016	ZAGREB (CROATIA)
13/10/2016	PARIS (FRANCE)
25-26/10/2016	BUCHAREST (ROMANIA)

Mr. Angelo Zedde

Mr. Vincenzo Branchi

Comitato per la lotta contro le frodi nei confronti dell'Unione Europea (Co.L.A.F.)

Italian Anti-Fraud Coordination Service (A.F.Co.S.)

Le medesime questioni e proposte emerse nella Conferenza di Roma sono altresì state confermate nel corso degli ulteriori incontri di approfondimento (*Round Tables*) successivamente svolti dai Delegati del Comitato nazionale antifrode presso alcune delle sedi degli altri AFCOS che hanno preso parte al progetto, ovvero: Madrid, Rotterdam, Lussemburgo, La Valletta, Zagabria, Parigi, Bucarest.

Tali incontri sono risultati preziosissimi anche nell'ottica di cementare i rapporti di conoscenza reciproca tra gli AFCOS, con ciò approfondendo tutti quegli aspetti di comune interesse riferiti sia agli AFCOS stessi (le rispettive strutture organiche, le prerogative, i poteri, le capacità di coordinamento effettivo, ecc) sia alle questioni più prettamente operative (modalità di svolgimento delle indagini, *best practices*, etc.).

In merito si riportano, di seguito, alcuni specifici spunti di riflessione che, in ipotesi, potrebbero essere suscettibili di ulteriori futuri approfondimenti:

- alcune Amministrazioni antifrode hanno posto l'attenzione sulla esigenza di uniformare il livello delle competenze e delle prerogative dei vari AFCOS nazionali. Alcuni AFCOS, infatti, risultano in possesso di effettive potestà d'indagine mentre altri si limitano a svolgere un "semplice" ruolo di coordinamento e/o di mera

The same issues and proposals put forward during the Rome Conference have also been confirmed during further round table meetings that were subsequently held by the delegates of the National Anti-Fraud Committee at some of the other AFCOS offices that took part in the project, specifically: Madrid, Rotterdam, Luxembourg, Valletta, Zagreb, Paris and Bucharest.

These meetings also turned out to be extremely valuable in terms of cementing relationships based on mutual understanding between AFCOSs, thereby deepening all aspects of mutual interest relating both to the AFCOSs themselves (their respective organic structures, prerogatives, powers, effective coordination capacities, etc.) and to more purely operational issues (methods of conducting investigations, best practices, etc.).

In this regard, below are listed some specific thinking points that, in theory, could be looked at in more depth in the future:

- some fraud administrations have focused on the need to standardise the level of skills and prerogatives of the various national AFCOSs. In fact, some AFCOSs have effective investigative powers, whilst others are constricted to fulfilling the "mere" role of coordinating or of communicating suspected cases of fraud to the competent Police Forces (which

- comunicazione dei casi di sospetta frode alle Forze di Polizia competenti (che hanno poi la facoltà di dar corso o meno alle indagini). Questa particolare osservazione, giunta da più parti, potrebbe fornire spunto per una futura progettualità di analisi comparata dei poteri attribuiti, a livello nazionale, ai diversi AFCOS dell'Unione;
- tutte le Amministrazioni che hanno partecipato alle “Round Tables” hanno ribadito l’opportunità di individuare nei servizi nazionali antifrode (gli AFCOS appunto) le Autorità competenti all’invio/ricezione delle eventuali future richieste di collaborazione amministrativa;
 - alcune Amministrazioni hanno rappresentato l’opportunità di prevedere, in ipotesi, anche un canale informatico *ad hoc* (es. una piattaforma digitale) utile per una più rapida ed efficace trasmissione di dati e notizie tra gli AFCOS degli SSMM;
 - l’Ufficio Antifrode del Granducato di Lussemburgo, pur condividendo la proposta italiana circa la necessità di uno strumento legale di assistenza amministrativa nel settore dei fondi strutturali, ha manifestato, in linea di principio, espressa preferenza per l’utilizzo del mezzo dell’accordo bilaterale, piuttosto che l’ipotesi di interventi emendativi al Regolamento n. 883/2013 ovvero di approvazione un nuovo Regolamento europeo *ad hoc*.

- then have the ability to proceed with an investigation or not). This particular observation, made by many parties, could provide a starting point for future projects involving a comparative analysis of the powers granted to various AFCOSs at a national level within the EU;
- all the administrations that participated in the round tables reiterated the need to identify within national anti-fraud services (the AFCOSs themselves) the competent authorities when sending/receiving any future requests for administrative cooperation;
 - some administrations put forward the case for also introducing, hypothetically, a specific IT channel (for example, a digital platform) that would be useful for transmitting data and news between the AFCOSs of Member States more quickly and effectively;
 - whilst supportive of Italy’s proposal on the need for a legal instrument for administrative assistance in the Structural Funds sector, the Anti-Fraud Office of the Grand Duchy of Luxembourg expressed, in principle, the definite preference for using bilateral agreements rather than the idea of amending Regulation No. 883/2013 or approving a new EU Regulation for that purpose.



Two-days Round Table

«COOPERATION PROJECT IN THE ANTI-FRAUD SECTOR»

MADRID, 15TH – 17TH JUNE 2016

IGAE (INTERVENCIÓN GENERAL DE LA ADMINISTRACIÓN DEL ESTADO)

CALLE MARÍA DE MOLINA 50 (18TH FLOOR)



WORKING SESSIONS WILL BE CONDUCTED IN ITALIAN
(INTERPRETATION FROM/TO ITALIAN >< ENGLISH WILL BE AVAILABLE)

This conference is supported by the European Union Programme Hercule III (2014-2020). This programme is implemented by the European Commission. It was established to promote activities in the field of the protection of the financial interests of the European Union. (for more information see http://ec.europa.eu/anti_fraud/about-us/funding/index_en.htm)

This communication reflects the view only of the author, and the European Commission cannot be held responsible for any use which may be made of information contained therein.

15th June 2016

ARRIVAL TIME OF ITALIAN DELEGATION

16th June 2016 - Madrid

09:30 – 10:00	Welcome speech / introduction to the Round table	<i>Spanish and Italian AFCOS</i>
<i>Chair of the meeting: to be define</i>		
10:00 – 11:00	Operational aspects in the fight against irregularities and frauds in the EU's structural and investment funds (ESIF), mainly with reference to cases of transnational fraud	Mrs Pilar Sáenz de ORMIJANA VALDES Mr Ignacio GÓNGORA ZURRO <i>Servicio Nacional de Coordinación Antifraude</i> <i>Spanish AFCOS</i>
11:00 – 12:00	Experiences in the fight against irregularities and frauds to the EU's budget, mainly with reference to cases of transnational fraud	Lieutenant Colonel Gennaro PINO <i>General Command of Guardia di Finanza</i>
12:00 – 13:00	CONCLUSIONS & QUESTIONS	

17th June 2016 - Madrid

Chair of the meeting: to be define

09:30 – 10:00	Opening address	<i>Spanish and Italian AFCOS</i>
10:00 – 10:45	Competences and responsibilities of the Guardia Civil in transnational fraud	Capitán Beatriz VERNET PERNA <i>Guardia Civil</i> <i>Unidad Técnica de la Policía Judicial</i>
10:45 – 11:30	Best practices, cases and operations of the Guardia Civil in transnational fraud	Teniente Evencio DOMÍNGUEZ <i>Guardia Civil</i> <i>Unidad Central Operativa</i>
11:30 – 12:00	Development of the "Cooperation Project in the Anti-Fraud Sector"	Major General Francesco ATTARDI <i>Italian AFCOS - Presidency of Council of Ministers, Department of European Policies</i>
12:00 – 13:00	QUESTIONS AND CLOSURE OF ROUND TABLE	
Following:	DEPARTURE TIME OF ITALIAN DELEGATION	

Mrs. Pilar Sáenz de ORMIJANA VALDES

Head of Servicio Nacional de Coordinación Antifraude - Spanish AFCOS

Logo of the Spanish Government and the Ministry of Finance and Public Administration (MAG) are visible in the top left corner. The logo of the Instituto General de Estadística (IGAE) is in the top center. The logo of the Servicio Nacional de Coordinación Antifraude (SNCA) is in the top right corner.

Servicio Nacional de Coordinación Antifraude

SERVICIO NACIONAL DE COORDINACIÓN ANTIFRAUDE (AFCOS)



Cooperation Project in the Antifraud Sector Madrid, 16-17 June 2018

Logo of the Spanish Government and the Ministry of Finance and Public Administration (MAG) are visible in the top left corner. The logo of the Instituto General de Estadística (IGAE) is in the top center. The logo of the Servicio Nacional de Coordinación Antifraude (SNCA) is in the top right corner.

Servicio Nacional de Coordinación Antifraude

Servicio Nacional Coordinación Antifraude- SNCA (AFCOS)

- ✓ Art. 3.4 of the Regulation 883/2013, September 11th, on investigations by OLAF: obligation of MMSS to create and AFCOS
- ✓ Created in Spain by Royal Decree 802/2014, September 11
 - ✓ Integrated in IGAE (Ministry of Finance and Public Administration)
 - ✓ No investigation competences
- ✓ Regulated by Law: Additional provision nr. 25. Law 38/2003, General Law on Public Grants (added by Law 40/2015)

Cooperation Project in the Antifraud Sector Madrid, 16-17 June 2018


 Servicio Nacional de Coordinación Antifraude

Competences of the SNCA

- Coordination of actions to protect the financial interests of EU
- ✓ Impulse and implementation of the **National Antifraud Strategy**
- ✓ Promote **legislative and administrative changes**
- ✓ Identification of **deficiencies in management & control systems**
- ✓ **Training** in antifraud issues
- ✓ Coordinate **reporting to OLAF** on irregularities and suspicions of fraud
- ✓ **Contact point OLAF-National Authorities**

Agreements with OLAF & national institutions for implementation

Cooperation Project in the Antifraud Sector Madrid, 16-17 June 2018


 Servicio Nacional de Coordinación Antifraude

Implementation of the functions of the SNCA

- ✓ Procedures for identification and treatment of fraud suspicions
- ✓ Agreements with different Institutions
 - ✓ Council of Notaries
 - ✓ Anticorruption Prosecutor's office
 - ✓ Public procurement authorities, investigative bodies, State Attorneys...
- ✓ Awareness (all institutions are concerned) and visibility
- ✓ Establishing the Advisory Council (AFCOS Network)
- ✓ Whistleblowing procedure (already in place for Customs).

Cooperation Project in the Antifraud Sector Madrid, 16-17 June 2018



Establishing the Advisory Council (AFCOS Network)

- ✓ With representatives from all institutions dealing with management, control, prevention, and fight against fraud:
 - ✓ Managing, Certifying and Audit Authorities
 - ✓ Tax Agency + Customs
 - ✓ Ministry of Interior:
 - ✓ State Secretariat for Security
 - ✓ Police and Guardia Civil
 - ✓ Ministry of Foreign Affairs: State Secretariat for the EU
 - ✓ General Prosecutor's Office
 - ✓ Autonomous Communities and Municipalities
- ✓ Occassionally: experts from different areas, including OLAF



TOOLS: Transparency portal (Transparency Act 2013)

- ✓ **Contractual information** (purpose, duration, amount, procedure for awarding, number of bidders, identity of the successful bidder, etc.)
- ✓ **Information on contracts executed** (signatory parties, purpose, term, obligated parties, economic obligations, sub-contracts, etc.)
- ✓ **Information on subsidies and public aid granted:** amount, beneficiaries
- ✓ **Budget information:** main items allocated to entities
- ✓ **Annual report on degree of compliance of budgetary stability objectives**
- ✓ **Information on annual accounts, audit and tax reports issued**
- ✓ **Annual remuneration** of senior officials and heads of bodies and entities and severance pay upon the termination of their position.
- ✓ **Compatibility decisions** for public servants and authorizations for the exercise of private activities by senior officials after leaving
- ✓ **Statistical information to assess compliance and quality** of public services

TOOLS: National Database on Grants and Subsidies

Automated information system on grants and subsidies awarded by public sector entities- since 2000). Main objectives are **transparency and fight against fraud**

- ✓ All grants and subsidies, including state aids
- ✓ Covering all the grant life cycle: from budgeting to justification, audit and recovery
- ✓ Any granting authority: national, regional and local authorities
- ✓ Information on Beneficiaries, objective, amount granted.
- ✓ Information on granting authorities: Ministry, Agency, Call, Regulation, Date, Grantee, and Amount granted.

(20 million records until 2014)

Thank you very much!

Pilar Sáenz de Ormijana
psaenz@igae.minhap.es

Transnational fraud in EU structural funds: AFCOS experience



Previous question: Who have investigative powers in the domain of EU funds in Spain?

- **Criminal investigations.**
 - Judiciary and Public prosecutors
 - Police Corps and Guardia Civil (only criminal investigations).
- **Administrative investigations:**
 - Income (Customs): Tax Agency (AEAT) – Oficina Nacional de Investigación del Fraude.
 - Expenditure:
 - Problem: It is not expressly assigned to any entity or body.
 - Solutions: AFCOS?



Fraud examples

- a) Double Financing.
- b) The total amount of work hours declared by a natural person to different managing authorities/intermediate bodies exceeds the established limits.
- c) Training courses: A natural person declares assistance to several training courses which are not compatible or exceeds established limits.
- d) Acquisition of machinery to a Company from other MS which is declared as new but is second-hand.



PROBLEMS and SOLUTIONS

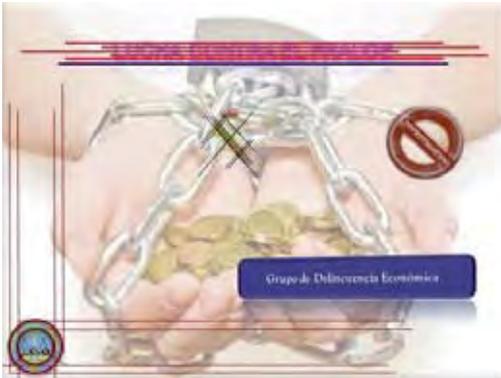
I. Problems:

- a) Information to detect fraud exists but it is dispersed in a lot of different entities and bodies: Need to share information.
- b) Lack of knowledge about information and data bases which are at disposal of other entities. Example in Spain: Notaries database.
- c) Insufficient Legal Framework for bilateral cooperation (need of OLAF as an intermediary): Spanish case

II. Solutions:

- a) Need to develop tools for improve the exchange of information and the cooperation in investigations (Regulation of MAA in structural funds or bilateral cooperation agreements)
- b) Use OLAF only for cases in which it can provide a real added value.







GUARDIA CIVIL EN CIFRAS



81.086 HOMBRES y MUJERES

1.976 PUESTOS
20.000 VEHICULOS
120 EMBARCACIONES
38 HELICOPTEROS+2 AVIONES

FUNDADA EN 1.844



83 % TERRITORIO
35 % DELITOS/FALTAS

Centro de Investigaciones Sociológicas: La Guardia Civil es la institución más querida y la que despierta más confianza en España

GUARDIA CIVIL CAPACIDADES



SEGURIDAD CIUDADANA

TRAFICO

INVESTIGACION CRIMINAL

MEDIO AMBIENTE

SERVICIO MARITIMO

COTERRORISMO

POLICIA MONTAÑA

SERVICIO AEREO

UNIDADES ESPECIALES

CINOLOGICO

TEDAX

ARMAS Y EXPLOSIVOS

FISCAL-ADUANAS







GAC IV- Delitos Económicos

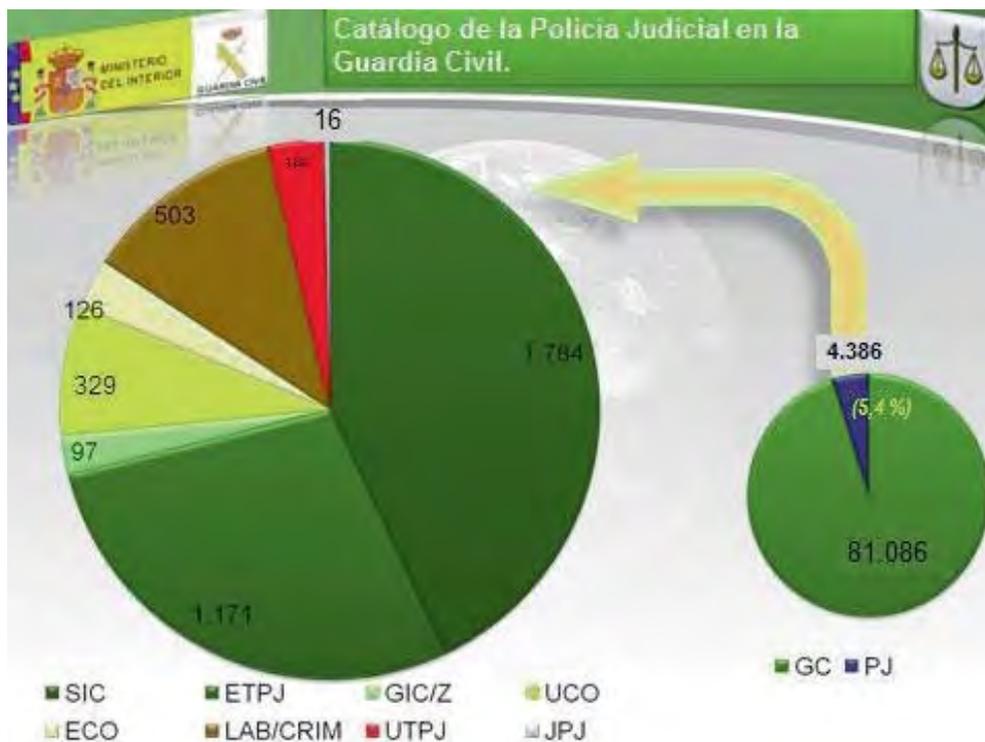
- Desarrollar las tareas de análisis criminal en el ámbito de actuación de las formas graves de criminalidad relativas a la delincuencia económica en general y, especialmente, las referidas a fraudes, estafas, delitos económicos, urbanismo, contrabando, blanqueo de capitales y fraude comunitario, incluidas las relativas a los grupos criminales organizados relacionados con ellas.
- Mantener las relaciones con los foros, entidades y organismos, públicos y privados, nacionales e internacionales relacionados con su ámbito de actuación.
- Informar las reuniones del Comité Permanente y de la Comisión de Prevención del Blanqueo de Capitales e Infracciones Monetarias.
- Constituir la Oficina de Localización de Activos (OLA) de la Guardia Civil.
- Supervisar funcional y técnicamente la unidad adscrita al Servicio Ejecutivo de la Comisión de Prevención de Blanqueo de Capitales e infracciones monetarias (SEPBLAC)
- Se articula inicialmente en las siguientes Secciones de Análisis:
 - Económico y urbanismo
 - Blanqueo, contrabando y fraude comunitario
 - UIF-SEPBLAC
 - OLA

Unidades de la Guardia Civil

● 8 UPJZ
● 54 UOPJ
● 230 ETPJ

5 ECD

REGIONES: GALICIA, CASTILLA-LA MANCHA, CASTILLA Y LEÓN, ARAGÓN, CATALUÑA, MADRID, VALENCIA, BALEARES, LEVANTE, ESTRECHO, CANARIAS





Bases de datos

SIGO	SINVES	Técnicas	Externas
<ul style="list-style-type: none"> ▪ Delitos (GC) ▪ Delitos (CNP) ▪ Tráfico ▪ Armas ▪ Documentos de identidad 	<ul style="list-style-type: none"> ▪ Investigaciones ▪ Indicios ▪ Inteligencia ▪ Hospedaje ▪ Pasajeros ▪ Embarcaciones ▪ Fronteras ▪ Censo 	<ul style="list-style-type: none"> ▪ Dactilar (SAID) ▪ Balística (SAIB) ▪ ADN 	<ul style="list-style-type: none"> ▪ Prisiones ▪ Registro Mercantil ▪ Catastro ▪ Axesor ▪ Interpol ▪ Europol ▪ Notariado ▪ Registradores ▪ SEPBLAC ▪ Aduanas

Propias de GC
 De CNP
 Externas
 Comunes

Coordinación nacional

Estratégica

- Comisión Nacional de Coordinación de Policía Judicial
- Comité Técnico de Coordinación de Policía Judicial
 - Magistrado AN
 - Fiscal de la Fiscalía General
 - Secretario de la Comisión (Coronel GC)
 - Coronel Jefe de la UTPJ
 - Comisario General de PJ (CNP)
- Comisiones Provinciales de Coordinación de Policía Judicial

Investigaciones

Sistema de Registro de Investigaciones

Coordinación internacional

Unión Europea

- Europol
- SIRENE
- Eurojust
- Asistencia Judicial Directa
- CCPA
- Equipos Conjuntos
- Prüm
- Grupos del Consejo

Resto del mundo

- Interpol
- Consejeros, Agregados y Enlaces
- Iberred
- MAOC-N
- CECLAD-M
- JIATF-S
- Antenne Martinique

Colaboración institucional		
SECRIM	UCO	UTPJ
<ul style="list-style-type: none"> • Universidad de Alcalá de Henares – Instituto de Ciencias Policiales • Universidad de Granada • Universidad Politécnica de Madrid • Universidad Complutense de Madrid • Universidad Politécnica de Cataluña • Universidad de Murcia • Universidad de Cartagena • ENFSI • AICEF • ISFG 	<ul style="list-style-type: none"> • Fiscalía Anticorrupción • Fiscalía Antidrogas • DAVA • Ministerio de Cultura • Empresas 	<ul style="list-style-type: none"> • Comité Técnico Coordinación PJ • CICO • Fiscalía Criminalidad Informática • Fiscalía de Medio Ambiente • Fiscalía contra la Violencia sobre la Mujer • Fiscalía Coop. Internacional • Agencia Tributaria • Secretaría General del Tesoro • Consejo General del Notariado • Colegio de Registradores • Banco de España • Asoc. de Protección de Mujeres • Instituto de la Mujer • Unión Nacional de Aseguradoras • Fundación ANAR • RENFE / ADIF • Universidades • Empresas • ...

Muchas gracias

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 utpj-reg@guardiacivil.es – www.guardiacivil.es – www.youtube.com/guardiacivil

Gen. D. Francesco ATTARDI⁵

Comandante del Nucleo della Guardia di Finanza per la repressione delle frodi nei confronti dell'UE

Major General Francesco ATTARDI⁵

Commander of the Guardia di Finanza's Unit for the prevention of fraud against the EU



Autorità, Gentili partner e ospiti, buongiorno e bentrovati !!
Sono il Gen. D. Francesco Attardi, Comandante del Nucleo della Guardia di Finanza presso il Dipartimento Politiche europee della Presidenza del Consiglio dei Ministri.

Officials, dear partners and guests, hello and welcome!

I am Major General Francesco Attardi, Leader of the Guardia di Finanza's Unit within the Presidency of the Council of Ministers' Department for European Policies.

⁵ Analogo intervento è stato tenuto dal Gen. D. Attardi anche in occasione della R.T. di La Valletta, nonché dal Ten. Col. Ugo LIBERATORE nella R.T. di Parigi e dal Lgt. Antonio PANTÉ e dai MM.AA. Angelo ZEDDE e Vincenzo BRANCHI in occasione delle RTs di Rotterdam, Lussemburgo, Zagabria, Parigi e Bucharest.

⁵ The same speech was also made by Divisional General Attardi at La Valletta round table, and by Lieutenant Colonel Ugo LIBERATORE at the Paris Round Table, by Lieutenant Governor Antonio PANTÉ and by Adjutant Marshals Angelo ZEDDE and Vincenzo BRANCHI at the Round Tables in Rotterdam, Luxembourg, Zagreb, Paris and Bucharest.

Intendo innanzitutto esprimere a tutti Voi, ancora una volta, il mio più caloroso saluto ed un sentito ringraziamento per aver aderito con entusiasmo e pieno spirito collaborativo all'iniziativa progettuale che vede oggi ulteriore ed importante occasione di incontro e confronto.

Quando si parla di lotta antifrode, ora più che mai l'Unione europea e gli Stati membri sono chiamati a combattere insieme contro tutte le attività illegali che ledono gli interessi finanziari dell'Unione stessa mediante misure dissuasive ed efficaci.

È lo stesso Trattato sul Funzionamento dell'Unione Europea (TFUE) che, all'art. 325, individua una precisa area di responsabilità condivisa tra l'Unione europea e tutti gli Stati membri, sancendo:

- il c.d. "principio di assimilazione", che, come noto, impone agli Stati Membri di adottare, per la lotta contro le frodi che

I would also like to extend the warmest greeting once again to all of you, and thank you sincerely for having brought so much enthusiasm and an entirely collaborative spirit to the project initiative that today marks another significant opportunity for meeting and discussion.

When it comes to the fight against fraud, the European Union and its Member States are called upon now more than ever to work together in combatting all illegal activity that damages the financial interests of the EU itself, by using effective deterrent measures.

It is Article 325 of the Treaty on the Functioning of the European Union (TFEU) itself that identifies a specific area of responsibility shared between the European Union and all Member States, setting forth:

- the so-called "assimilation principle", which, as is known, for the purpose of combatting fraud that damages the

Art. 325, TFEU
(Treaty on the Functioning of the European Union)

- "Principle of Assimilation" (art. 325 TFEU), based on which the Member States must adopt the same measures to protect the financial interests of the EU that they would adopt to protect their own national financial resources;
- Coordination of antifraud activities between the EU and the national Authorities;
- The need for the European Parliament and Council to undertake any appropriate initiative in this area, which is vital for the EU, to ensure effective and equal protection in all Member States.

Logos at the bottom: Dipartimento Politiche Europee, OLAF (European Anti-Fraud Office), and the European Union flag.

- ledono gli interessi finanziari dell'Unione europea, le stesse misure di cui normalmente si avvalgono per combattere le frodi che ledono i propri interessi finanziari nazionali;
- il coordinamento dell'azione antifrode tra l'Unione europea e le Autorità nazionali;
 - la necessità che il Parlamento europeo e il Consiglio assumano ogni pertinente iniziativa in quest'area vitale per l'Unione europea, per assicurare una protezione efficace ed equivalente in tutti gli Stati membri.

In questo scenario, l'elevato livello di tutela approntato dall'Italia, rilevabile dai dati statistici inseriti nei rapporti annuali della Commissione al Consiglio e al Parlamento europeo, dimostra come il nostro Paese abbia attuato con la massima lealtà e tempestività il citato "principio di assimilazione", disponendo, come noto, di Amministrazioni particolarmente preparate ed attrezzate sul fronte della lotta alle frodi. E gli stessi risultati ottenuti dall'Italia sono certamente frutto sia del proprio peculiare sistema normativo ed organizzativo di contrasto, ma soprattutto dell'alta capacità delle competenti Amministrazioni nazionali/locali di scoprire i fenomeni di indebita/illecita captazione di risorse pubbliche.

A conferma, vi sono i numerosi apprezzamenti ricevuti dall'Ufficio europeo per la lotta antifrode (OLAF) che ha più volte elogiato l'Italia quale modello di riferimento nell'azione di contrasto alle frodi che ledono gli interessi finanziari dell'Unione, e peraltro nelle ultime "Relazioni sulla tutela degli interessi finanziari UE" sono state espressamente citate alcune peculiari e rilevanti azioni investigative nonché specifiche iniziative di prevenzione nazionali, quali veri e propri "case studies".

- financial interests of the European Union, requires Member States to adopt the same measures that are normally used to combat fraud that damages their own national financial interests;
- the coordination between the EU and national authorities of anti-fraud actions;
 - the need for the European Parliament and the Council to employ any relevant initiative in this key area for the European Union, in order to ensure effective and equivalent protection in all Member States.

In this scenario, the high level of protection prepared by Italy, which can be observed in the statistical data included in the annual reports of the Commission to the Council and to the European Parliament, demonstrates that our country has implemented the aforementioned "assimilation principle" with the utmost loyalty and timeliness, as it has particularly well prepared and equipped Administrations working to combat fraud, as we know. The same results obtained by Italy are definitely the result of its particular legal and organisational anti-fraud system, but above all are also a result of the competent national/local administrations' strong capacity to detect instances of the improper/unlawful interception of public resources.

In confirmation of this, much appreciation has been received from the European Anti-Fraud Office (OLAF), which has repeatedly praised Italy as a reference model for combatting fraud that damages the financial interests of the EU. Therefore, in the latest "Reports on the protection of EU financial interests" some unique and relevant investigative actions, as well as specific national prevention initiatives, were expressly mentioned, including real case studies. In this regard, the experience of the Italian

In merito, l'esperienza dell'Afcos italiano ha dimostrato come sia fondamentale, nel contrasto alle frodi che ledono gli interessi finanziari dell'Unione europea, definire metodiche e strategie comuni tra tutte le competenti Autorità (siano esse nazionali o europee), in una parola, occorre cooperazione, a tutti i livelli.

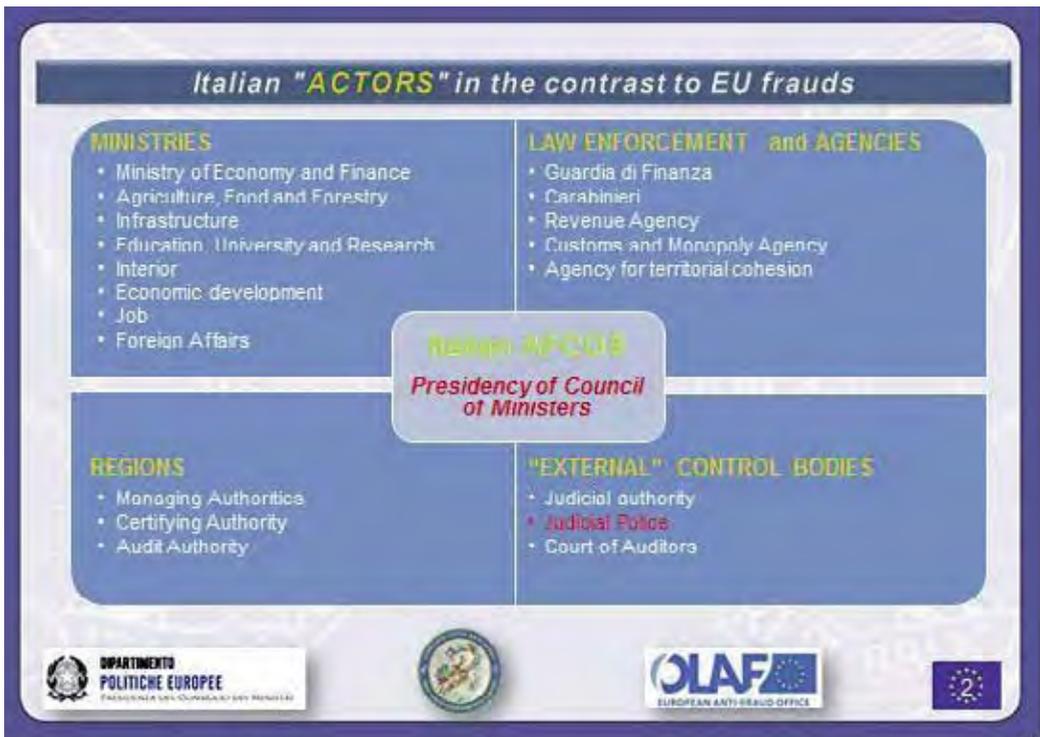
Questo perché in un mondo ormai globalizzato sotto ogni punto di vista, anche i fenomeni illeciti "viaggiano" in modo transnazionale e nessun Paese può dirsi immune dagli attacchi di una criminalità economica che non conosce più frontiere.

In tal senso, e non a caso, anche il nuovo "Regolamento OLAF" n. 883/2013 ha reso obbligatoria l'istituzione in tutti gli Stati membri, proprio sulla base dell'esempio italiano, di Organismi simili al nostro COLAF ovvero di cc.dd. «servizi centrali di coordinamento antifrode» (cc.dd. Anti-

AFCOS has shown how important it is, in combatting fraud that damages the financial interests of the EU, to define strategies and procedures shared by all the competent Authorities, whether national or European. In short, we need cooperation at all levels. This is because in a world that is now globalised in every way, even illegal activities "travel" internationally, and no country is immune to attacks by economic crime that knows no borders.

In this regard, it is no coincidence that on the basis of Italy's example even the new "OLAF Regulation" No. 883/2013 has made it mandatory that all Member States establish bodies similar to our COLAF, meaning Anti-Fraud Coordination Services (AFCOS), to actually facilitate cooperation and the exchange of information.

Italy's AFCOS was established in February

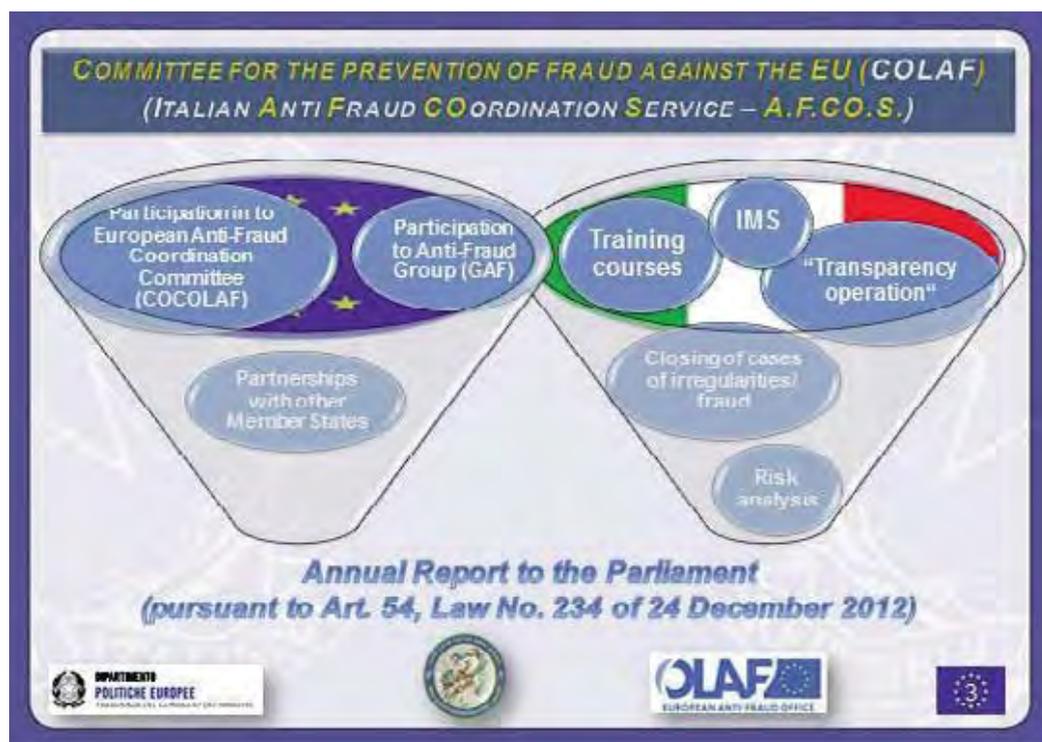


Fraud Coordination Services - AFCOS) proprio per agevolare la cooperazione e lo scambio di informazioni.

L'AFCOS italiano, istituito nel febbraio del 1992 e ridefinito nella composizione e nei compiti con Legge n. 234/2012, è stato rinominato ed inserito nella pianta organica della Presidenza del Consiglio dei Ministri - Dipartimento per le politiche europee. Di esso fanno parte i rappresentanti, ai massimi livelli, di tutte le Amministrazioni competenti in materia, sia dal punto di vista della gestione dei Fondi europei che sotto l'aspetto dei controlli.

Al Comitato, in forza di legge, sono state attribuite funzioni consultive e di indirizzo per il coordinamento di tutte le Amministrazioni nazionali e regionali che svolgono attività di contrasto alle frodi e alle irregolarità attinenti sia il settore fiscale,

1992, and its composition and tasks were redefined by Law No. 234/2012; it has since been renamed and inserted into the organisation chart of the Presidency of the Council of Ministers' Department for European Policies. This includes, at the highest level, representatives of all the competent administrations that deal with this issue, both in terms of managing European funds and in terms of controls. By law, the Committee has been granted advisory and policy functions for coordinating all national and regional administrations that work to counter fraud and irregularities relating to the spheres of both taxation and common agricultural policy, such as Structural Funds. Therefore, this is the ideal instrument for examining and analysing illegal conduct, as well as for identifying the most appropriate strategies for preventing, countering and



che quello della politica agricola comune, come dei fondi strutturali.

Esso rappresenta, pertanto, lo strumento ideale per l'approfondimento e l'analisi dei fenomeni illeciti, nonché per l'individuazione delle strategie più opportune per prevenire, contrastare e reprimere i citati fenomeni di irregolarità e frode.

Come si può evincere dalla slide, possiamo sintetizzare e dividere il complesso delle attività svolte dall'AFCOS italiano, su due livelli.

Innanzitutto un Livello europeo, che comprende:

- la partecipazione ai lavori del Gruppo Anti Frode - GAF del Consiglio dell'Unione europea, recentemente presieduto nel Semestre di Presidenza italiana dell'Unione e nel cui ambito è nata l'iniziativa italiana concernente la proposta di un Regolamento sulla mutua assistenza amministrativa nel settore nei Fondi Strutturali, successivamente ripresa con la progettualità che ora stiamo portando avanti anche grazie al Vostro contributo di partenariato;
- la partecipazione ai lavori del Comitato europeo di Coordinamento Lotta Anti Frode (c.d. Co.Co.L.A.F.) e dei diversi Sottogruppi tecnici di lavoro che operano in seno alla Commissione europea.

Come sappiamo, il Co.Co.L.A.F. è il consesso europeo nel cui ambito la Commissione e tutti gli Stati membri (per mezzo dei propri Delegati) discutono sui principali temi antifrode e sulle conseguenti azioni strategiche da promuovere a livello comune. Le tematiche di maggiore spessore tecnico vengono, altresì, demandate agli approfondimenti di specifici Gruppi di lavoro nel cui ambito, ovviamente, il nostro Comitato ha sempre garantito la più qualificata e propositiva presenza:

suppressing these occurrences of irregularities and fraud.

As you can see on the slide, we can sum up and break down the various activities carried out by Italy's AFCOS in terms of two levels.

First and foremost, there is the European level, which includes:

- participating in the work of the Anti-Fraud Group (AFG) of the Council of the European Union, which was recently chaired during Italy's six-month EU Presidency that gave rise to the Italian initiative relating to the proposal for a Regulation on mutual administrative assistance in the area of Structural Funds, which was then taken up with the projects that we are now taking forwards thanks also to the contribution of your partnership;
- participating in the work of the European Committee for the Coordination of Fraud Prevention (COCOLAF) and the various technical subgroups that operate within the European Commission.

As we know, COCOLAF is the European forum within which the Commission and all Member States (through their own delegates) confer on the main anti-fraud issues and the subsequent strategic actions that will be promoted at an EU level.

Topics that require more technical depth are also transferred to be examined in depth by specific working groups, within which our Committee has, of course, always ensured the most qualified and proactive presence:

- constantly carrying out partnership initiatives with the competent anti-fraud authorities of other EU countries, focusing on exchanging experience, cases, good practices, etc.

There are then initiatives that take place at a national level within Italy, which see COLAF:

- il costante svolgimento di azioni di Partenariato con le competenti Autorità antifrode degli altri Paesi europei, incentrate sullo scambio di esperienze, casistiche, buone pratiche, etc.

Abbiamo poi un Livello d'azione nazionale, nel cui ambito il COLAF:

- segue l'intero flusso di comunicazioni inerenti i casi di irregolarità o frode nei fondi UE che avviene, per espressa previsione regolamentare europea, attraverso un apposito applicativo informatico dell'OLAF. In altre parole, gestisce in Italia, per conto dell'OLAF, tale banca dati relazionandosi con tutte le Autorità deputate alla sua implementazione, fornendo loro quotidiana assistenza anche al fine di risolvere, in tempo reale, ogni eventuale problematica sia di carattere sostanziale che tecnico;
- cura, in stretto contatto con tutte le Autorità nazionali e regionali, le procedure di chiusura dei casi di irregolarità o frode le quali, come ovvio, devono essere rivolte - in primis - al recupero delle somme indebitamente erogate. Infatti sappiamo bene che se dette somme di denaro non vengono recuperate in tempi ragionevoli dallo Stato membro, la Commissione ha il diritto di addebitarle (a compensazione) dai successivi pagamenti con ciò determinando, evidentemente, per quello Stato un danno doppio!
(Mi sia consentito evidenziare, in merito, che le attività svolte dal Comitato, nell'ultimo biennio, hanno consentito la chiusura di centinaia di casi, riferiti alle precedenti programmazioni, per un importo complessivo di oltre 30 milioni di euro);
- svolge costante attività di formazione sulle tematiche antifrode nei confronti di tutte le competenti Autorità nazionali (di Gestione, di Audit, ecc.), che vengono preferibilmente svolte a livello locale
- following the entire flow of communication regarding cases of irregularities or fraud within the context of EU funds, which is done, by express European regulatory provision, through a special OLAF IT application. In other words, within Italy and on behalf of OLAF, it manages this database by engaging with all the authorities involved in its implementation, providing them with daily assistance in order to also find real-time solutions to any problems, whether substantial or technical in nature;
- working in close contact with all relevant national and regional authorities to take care of the procedures for closing cases of irregularities or fraud which must, of course, focus primarily on recovering unduly paid amounts. As we well know, in fact, if these sums of money are not recovered within a reasonable timeframe by the Member State, the Commission has the right to deduct them (by way of compensation) from future payments, thereby resulting, evidently, in double damage for that State!
(On this topic, allow me to highlight that the activities carried out by the Committee over the past two years have enabled hundreds of cases to be closed, relating to previous programming, for a total amount of over 30 million);
- constantly carrying out training initiatives on anti-fraud issues for all competent national authorities (managing authorities, auditing authorities, etc.), which are preferably carried out at a local level, or by going to the administrations' offices to also better understand and consider the diverse individual local branches;
- taking care of the completion of the so-called "Transparency Operation", which in recent years has seen the complete

ovvero recandosi presso le sedi delle Amministrazioni anche al fine di meglio conoscere e ponderare le diverse e peculiari realtà locali;

- cura la realizzazione della c.d. “Operazione sulla trasparenza” che negli ultimi anni ha visto la completa e definitiva pubblicazione sul sito del Dipartimento politiche europee - in aggiunta alle pubblicazioni che già avvenivano sui siti delle diverse Autorità - di tutti gli elenchi di “beneficiari di fondi europei”. E questo al fine di favorire, al massimo, anche il c.d. “controllo diffuso” di legalità attraverso il prezioso supporto dei cittadini.

Tutte le azioni svolte dal COLAF trovano riepilogo e dettagliata illustrazione nell’ambito della Relazione annuale che, ai sensi dell’art. 54 legge 234/2012, il Comitato deve presentare al Parlamento, relazione che delinea, altresì, la c.d. “Strategia nazionale antifrode” poiché al suo interno:

- viene posta in essere una dettagliata “analisi del rischio” attraverso l’elaborazione di tutti i dati a disposizione sulle casistiche di irregolarità/frode;
- vengono tracciate le “linee strategiche d’azione” ovvero le azioni da implementare e gli obiettivi da raggiungere nelle annualità future.

Proprio in relazione a tali linee strategiche, nell’ultimo biennio l’azione dell’AFCOS italiano è stata rivolta, tra l’altro, a stimolare un sempre più effettivo ed efficace coordinamento di tutte le competenti Autorità nazionali ed a promuovere, con la necessaria azione di regia dell’OLAF - lo scambio di “esperienze” con tutti gli altri Stati membri. In tale contesto, la vera parola chiave su cui Noi per primi vogliamo confrontarci con tutti i Partner europei è: PREVENZIONE, ben convinti che occorra intercettare ab origine, fin dalle prime fasi dei procedimenti, ogni indebita erogazione di fondi.

and definitive publication of all lists of “beneficiaries of EU funds” on the website of the European Policy Department, in addition to publications that have already been completed on the sites of the various authorities. This is done in order to also ensure the maximum “widespread control” of legality through the valuable support of citizens.

All the initiatives undertaken by COLAF are summed up and outlined in detail in the annual Report as, in accordance with Art. 54 of Law No. 234/2012, the Committee must submit to the European Parliament a report that also outlines what is known as the “National Anti-Fraud Strategy”. Within it:

- a detailed “risk analysis” is established by processing all the data available on case studies of irregularities/fraud;
- the “strategic lines of action” are mapped out, in other words the initiatives to implement and the objectives to achieve in future years.

It was precisely in relation to these strategic guidelines that the actions of Italy’s AFCOS over the past two years have been focused, inter alia, on encouraging an increasingly effective and efficient coordination of all the competent national authorities, as well as on promoting the exchange of “experience” with all other Member States through the necessary leadership actions on the part of OLAF.

In this context, the real key word that we first want to discuss with all European partners is: PREVENTION, as we are convinced of the need to intercept from the outset, starting from the first stages of the procedure, any improper disbursements of funds.

The “Cooperation project in the anti-fraud sector” was created by Italy’s AFCOS to

Il «Progetto di cooperazione nel settore antifrode» è stato ideato dall'AFCOS italiano per dare seguito alla principale iniziativa portata nel recente (2014) semestre di Presidenza italiana del Gruppo Anti Frode - GAF del Consiglio dell'Unione europea la quale è stata volta a stimolare la Commissione a formulare proposte normative che rendano possibile la «mutua assistenza amministrativa» tra gli Stati membri nel settore, attualmente «scoperto», dei fondi strutturali.

In pratica, ad oggi, in tale settore non è possibile uno scambio diretto di dati e notizie tra le Amministrazioni di controllo dei diversi Stati membri a differenza di quanto avviene nel settore della Politica Agricola Comune (ove questo è possibile sulla base del Reg. 515/97 e della Convenzione «Napoli 2» del 18/12/1997). La tematica è stata successivamente ripresa

follow up on the key initiative recently brought about during Italy's 2014 six-month Presidency of the Anti-Fraud Group (AFG) of the Council of the European Union, which focused on encouraging the Commission to issue legislative proposals that facilitate «mutual administrative assistance» between Member States in the currently «exposed» area of structural funds.

In practice, in this sector it is not currently possible for the competent authorities of the various Member States to directly exchange information and news, which contrasts with the situation within the sphere of the Common Agricultural Policy (where this is possible under Reg. 515/97 and the «Naples 2» Convention of 18/12/1997).

The topic was also subsequently resumed by the European Parliament in its Resolutions on the Protection of EU financial interests -

«COOPERATION IN THE ANTI-FRAUD SECTOR»

2014
Presidenza Italiana del Consiglio
dell'Unione Europea

European Parliament

Annual Report 2013-2014 on the Protection of the EU's Financial Interests - Fight against fraud

“repeats its call on the Commission to develop a system for the exchange of information among the competent authorities so as to enable the cross-checking of accounting entries between two or more Member States in order to prevent transnational fraud in respect of the Structural and Investment Funds, hence ensuring a cross-cutting approach to the protection of the EU's financial interests.”

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anche dal Parlamento europeo nelle proprie Risoluzioni sulla Tutela degli interessi finanziari dell'UE - Lotta contro la frode - anno 2013 e anno 2014.

Da ultimo, anche l'OLAF ha evidenziato, nell'ultimo Rapporto annuale - anno 2015, il deciso incremento dei casi rilevati di c.d. "frode transnazionale", cui occorre necessariamente far fronte con meccanismi di più stretta cooperazione e quindi, auspicabilmente, attraverso un rinnovato quadro legislativo, che aumenti la capacità di risposta dell'OLAF stesso e di tutti gli Organismi investigativi degli Stati membri.

Il primo step progettuale - ovvero la Conferenza svolta a Roma il 19 e 20 maggio 2016 - è stato coronato dal più ampio successo, avendo tutti i Partner esteri, che hanno aderito al progetto, convenuto, all'esito della discussione, sulla bontà dell'iniziativa italiana e, quindi, sulla

fight against fraud (years 2013 and 2014). In the latest 2015 annual report, OLAF also recently highlighted the significant increase in the number of detected cases of so-called "transnational fraud", which must be dealt with using closer cooperation mechanisms and then, hopefully, through an updated legislative framework that increases the responsiveness of both OLAF itself and all Member States' investigative bodies.

The first project step - namely the Conference held in Rome on 19 and 20 May 2016 - was rewarded by the wider success of all foreign partners who participated in the project agreeing on the merits of the Italian initiative upon the discussion's outcome and, therefore, on the need to promote new instruments for administrative cooperation, in particular between the Anti-Fraud Coordination Services (AFCOS) that all Member States have already arranged to



necessità di promuovere nuovi strumenti di cooperazione amministrativa, in particolare tra i cc.dd. AFCOS / Anti-Fraud Coordination Services che tutti gli Stati membri hanno già provveduto a designare ai sensi dell'art. 3 - par. 4 - del Reg. UE 883/2013.

Gli stessi lavori della Conferenza hanno, peraltro, dimostrato come molti dei problemi in materia di prevenzione e contrasto alle frodi transnazionali hanno come comune denominatore l'assenza di norme che possano rendere possibile una concreta ed efficace assistenza amministrativa nel settore - attualmente "scoperto" - dei Fondi Strutturali.

Una delle soluzioni proposte trasversalmente dai Delegati per prevenire ed arginare il fenomeno delle frodi ai danni del bilancio UE, consiste proprio nel migliorare, facilitare ed accelerare il flusso informativo tra gli Stati Membri ed il canale naturalmente individuato potrebbe essere proprio quello degli AFCOS nazionali. In particolare, le attività della Conference sono state suddivise, nel pomeriggio del primo giorno, in 2 "Working Groups", le cui risultanze potrete vedere sintetizzate nelle slide che seguiranno.

In particolare, la discussione ha fatto emergere, tra le altre, le seguenti problematiche:

- le frodi transnazionali di solito implicano una serie di fatturazioni, che coinvolgono sempre operatori economici "stranieri" (ovvero di altri Stati membri, se non extra UE);
- spesso gli schemi di frode sono semplici anche perché gli autori sanno che non c'è un adeguato strumento giuridico di cooperazione amministrativa nel campo dei fondi strutturali;
- i vari AFCOS hanno diverse strutture, poteri e funzioni. Alcuni AFCOS non hanno

appoint in accordance with Art. 3, Par. 4 of EU Reg. 883/2013.

Moreover, the actual work of the Conference demonstrated that the common denominator of many of the problems relating to the prevention and combatting of transnational fraud is the absence of legislation that facilitates concrete and effective administrative assistance within the currently "exposed" area of Structural Funds.

One of the solutions identified across the board by Delegates for preventing and controlling the phenomenon of fraud against the EU budget actually involves improving, facilitating and speeding up the flow of information between Member States, and the naturally identified channel for this could be the national AFCOSs.

In particular, the Conference's activities were divided into two "working groups" in the afternoon of the first day, the results of which can be seen summarised in the following slides.

Specifically, the discussion revealed the following issues, inter alia:

- transnational fraud usually entails a series of invoices that always involve "foreign" economic operators (or from other Member States, if not non-EU countries);
- fraud schemes are often simple, since perpetrators know that there is no adequate legal instrument for administrative cooperation in the area of structural funds;
- the various AFCOSs have different structures, powers and functions. Some AFCOSs do not have investigative powers and must, for example, submit a request to the competent police forces to be able to carry out so-called on-site checks. Some national systems

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PROBLEMS

Transnational frauds usually imply over invoicing, always involving more than one foreign economic operator

Due to the lack of legal basis on the subject (i.e. mutual administrative assistance) today AFCOSs must ask OLAF for relevant information concerning frauds, which slows down investigations

Each single AFCOS has different structure, powers and functions; in particular a number of AFCOSs do not have investigative powers and must ask, for instance, relevant police forces to conduct on-the-spot checks.

MAA does exist in other fields such as Common Agricultural Policy but recent developments in European laws concerning structural funds caused new doubts on how far already existing legal instruments can be used

Some national systems have different bodies, all involved in combating fraud, so it is difficult to coordinate them also at the national level

Intelligence cooperation, which is anyhow to be supported should there be no other legal basis, doesn't give the possibility to use the collected data in legal proceedings

Fraud schemes are simple also because fraud perpetrators know there is no adequate juridical tool (i.e. MAA) in this field



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- poteri investigativi e devono chiedere, ad esempio, alle forze di polizia competenti di condurre i cc.dd. controlli in loco. Alcuni sistemi nazionali hanno Organismi di controlli molto diversi, tutti coinvolti nella lotta contro la frode, per cui è difficile un loro coordinamento effettivo ed efficace;
- a causa della mancanza di strumenti di mutua assistenza amministrativa, oggi gli AFCOS devono rivolgersi all'OLAF per ottenere utili informazioni concernenti possibili frodi con riverbero transnazionale.

Tutto ciò (ovviamente) rallenta di molto le indagini;

A fronte di esse, talune proposte e suggerimenti:

- superare la (eccessivamente) lenta triangolazione nella richiesta di informazioni su possibili frodi attraverso l'OLAF, il quale dovrebbe restare come punto imprescindibile di riferimento - in

have very different inspection bodies, all of which are involved in countering fraud, which makes it difficult for them to effectively and efficiently coordinate;

- due to the lack of mutual administrative assistance instruments, AFCOSs today must call on OLAF to obtain useful information concerning potential fraud with transnational reverberations.
- Of course, this all significantly slows down investigations;

In view of this, here are some proposals and suggestions:

- overcome the (excessively) slow indirect exchange in requests for information relating to potential fraud through OLAF, which should remain an essential point of reference - in operational terms - "solely" for the most significant cases of transnational fraud (including

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**PROPOSALS
and
SUGGESTIONS**

Overcome triangulation, leaving OLAF as point of reference mainly for major cases
Close cooperation among AFCOSs allows faster reconstruction of frauds schemes
Thanks to the establishing of AFCOSs in all EU SMs, even with their own peculiar features, they are direct contact points

MAA would give transparency, open-mind attitude, fluid, rapid and precise feedbacks
Implement activities (such as questionnaires) to get to know better partner AFCOSs
step by step working, aiming at outlining common how-to-do models; legal basis should follow

Fostering MAA could be the starting point to conform and enlarge powers and structures of national AFCOSs

Proceed exchanging information directly, keeping OLAF informed about ongoing cooperation

Mid term review of reg. 883/2013 as a reflection for further initiatives.



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- termini operativi - “solo” per i casi più importanti di frodi transnazionali (anche ai fini del necessario coordinamento di più Paesi nelle azioni da porre in essere). Nelle restanti (e minori) casistiche l'OLAF potrebbe essere semplicemente messo a conoscenza dello scambio di informazioni “in corso” tra i vari AFCOS;
- favorire una più stretta collaborazione tra gli AFCOS che permetta una più veloce ricostruzione dei sistemi di frode;
 - favorire il superamento della lacuna normativa nei fondi strutturali attraverso strumenti di mutua assistenza amministrativa che darebbero maggiore trasparenza nonché consentirebbero valutazioni più rapide e precise da parte delle competenti Autorità di controllo. Questo, inoltre, potrebbe essere il punto di partenza per allargare i poteri e le strutture di ogni AFCOS nazionale;
 - nelle attività di prevenzione attraverso lo

- for the necessary coordination of several countries in terms of the action to be taken). In the remaining (minor) cases, OLAF could simply be made aware of the “ongoing” exchange of information between the various AFCOSs;
- encourage closer collaboration between AFCOSs, enabling fraud systems to be rebuilt quicker;
 - help overcome the lack of legal provisions for structural funds using mutual administrative assistance instruments that would provide greater transparency, whilst also enabling faster and more accurate assessments by the competent control authorities. This could also be a starting point for expanding the powers and structures of each national AFCOS;
 - preventative activities by exchanging information between AFCOSs could, in

scambio informativo tra gli AFCOS, che potrebbe essere perseguito, in ipotesi, nell'ambito della revisione intermedia del reg. 883/2013 la quale potrebbe, altresì, costituire valida occasione di riflessione ai fini di ulteriori iniziative.

In esito alle risultanze emerse sia nella Conferenza internazionale di Roma che nelle "round tables" tenutesi alle sedi AFCOS di Spagna, Olanda, Lussemburgo, Malta, Croazia, Francia e Romania e Croazia, sono state, in parte, "aggiornate" le posizioni informali (favorevoli/contrarie) sulla peculiare tematica della "mutua assistenza amministrativa" nei fondi UE.

In tal senso, con la Conferenza finale - svolta il giorno 9 Novembre 2016 presso la sede del Parlamento Europeo a Bruxelles - sono stati presentati formalmente gli esiti della progettualità in parola a tutte le principali (e competenti) Istituzioni UE e,

theory, be pursued through a mid-term review of Reg. 883/2013, which could also provide a good opportunity to reflect on further initiatives.

Following the findings of both the International Conference in Rome and the round table meetings held at AFCOS offices in Spain, the Netherlands, Luxembourg, Malta, France, Romania and Croatia, the informal positions (whether favourable/opposed) on the specific topic of "mutual administrative assistance" in EU funds have been partially "updated". In this sense, at the final conference held on 9 November 2016 at the European Parliament in Brussels, the results of the projects in question were formally presented to all the main (and competent) EU institutions and, in particular, to the European Parliament which, as an institution that represents European

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**PROPOSALS
and
SUGGESTIONS**

- Overcome triangulation, leaving OLAF as point of reference mainly for major cases
- Close cooperation among AFCOSs allows faster reconstruction of fraude schemes
- Thanks to the establishing of AFCOSs in all EU SMs, even with their own peculiar features, they are direct contact points
- MAA would give transparency, open-mind attitude, fluid, rapid and precise feedbacks
- Implement activities (such as questionnaires) to get to know better partner AFCOSs
- step by step working, aiming at outlining common how-to-do models; legal basis should follow
- Fostering MAA could be the starting point to conform and enlarge powers and structures of national AFCOSs
- Proceed exchanging information directly, keeping OLAF informed about ongoing cooperation
- Mid term review of reg. 883/2013 as a reflection for further initiatives.**


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in particolare, al PE che, quale istituzione rappresentativa dei cittadini europei, risulta in special modo molto interessata al tema. In conclusione cari colleghi, ritengo che i lavori del Convegno di Roma sono stati fondamentali ed hanno dimostrato come molti dei problemi in materia di prevenzione e contrasto alle frodi transnazionali hanno un comune denominatore ovvero l'assenza di un regolamento sulla mutua assistenza amministrativa nel settore - attualmente "scoperto" - dei Fondi Strutturali.

Una delle soluzioni proposte trasversalmente dai Delegati che hanno partecipato al Convegno di Roma per prevenire ed arginare il fenomeno delle frodi ai danni del bilancio UE, consiste proprio nel migliorare, facilitare ed accelerare il flusso informativo tra gli Stati Membri ed il canale naturalmente individuabile potrebbe essere proprio quello degli AFCOS !!

Un Regolamento di Mutua Assistenza Amministrativa che permetta agli AFCOS di comunicare e scambiarsi informazioni potrebbe, infatti, essere immediatamente operativo grazie al network di conoscenze che gli AFCOS nazionali stanno instaurando e cementando nel corso di questi ultimi anni, anche grazie ad iniziative di partenariato come quella odierna.

Non intendendo dilungarmi oltre, mi avvio a concludere con l'augurio anzi, con la personale certezza, che il nostro progetto potrà convincere la Commissione europea a presentare formalmente la proposta legislativa sul tema della mutua assistenza amministrativa.

Con questi auspici, ritengo doveroso rivolgere, ancora una volta, il più sentito ringraziamento a tutti Voi ed esprimere l'augurio, a tutti Noi, per future e molteplici occasioni di comune e proficua collaborazione.

citizens, is especially interested in the topic.

In conclusion, dear colleagues, I believe that the work of the Rome Conference has been crucial and has demonstrated that the common denominator of many of the problems relating to the prevention and combatting of transnational fraud is the absence of a regulation on mutual administrative assistance within the currently "exposed" area of Structural Funds.

One of the solutions identified across the board by Delegates participating in the Rome Conference for preventing and controlling the phenomenon of fraud against the EU budget actually involves improving, facilitating and speeding up the flow of information between Member States, and the naturally identifiable channel for this could be the AFCOSs!

A Mutual Administrative Assistance Regulation that enables AFCOSs to communicate and exchange information could actually be operational immediately thanks to the network of knowledge that national AFCOSs have been establishing and strengthening over the past few years, thanks also to partnership initiatives like today's.

As I do not wish to say any more, I shall conclude with the hope, and personal assurance, that our project will convince the European Commission to formally present the legislative proposal relating to mutual administrative assistance.

With these hopes, I feel obliged once again to extend my deepest gratitude to all of you, and to wish us all many future opportunities for fruitful joint cooperation.

Cooperation project in the anti-fraud sector

Delegation **Two day round table**

Mr. Vincenzo Branchi
Italy

Mr. Angelo Zedde
Italy

Colonel Gennaro Pino
Italy

Date of visit July 29th and 30th, July 1st 2016

Arrival June 29th, 2016

Departure Juny 1st, 2016

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Customshouse Maasvlakte

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3199 LJ, Maasvlakte

Hotel **NHOW Rotterdam**

Driver **Mr. Rinus van Oorschot**

T: +31 (0) 6 18 59 68 78

Working language **English**

Translator **Mrs. Maria Teresa Russo**

Programme June 29th, 2016

Time	Component	Actor
13:00	Transfer from the airport to hotel	Mr. Rinus van Oorschot / Ms. Wendy Dielen

Programme June 30th, 2016

Time	Component	Actor
09:00	Transfer from the hotel to Laan op Zuid 391	Ms. Wendy Dielen Officer AFCOS
09:15	Reception	Ms. Wendy Dielen Officer AFCOS
09:30	Welcome, opening and introduction	Mr. Tom Joosse Head of the Dutch AFCOS
09:35	Welcome speech	Mr. Arno Kooij, Director Customs Rotterdam Rijnmond
09:50	Welcome speech	Mr. Gennaro Pino, Lieutenant Colonel Guardia di Finanza
10:00	Presentation on the organisation of the Dutch Customs	Mr. Tom Joosse Head of the Dutch AFCOS
10:30	Presentation on the operational aspects in the fight against fraud	Ms. Wendy Dielen Officer AFCOS
11:00	Presentation on the strategies, tools and techniques to prevent irregularities and frauds	Mr. Vincenzo Branchi Italian AFCOS Mr. Angelo Zedde Italian AFCOS
12:00	Questions and remarks	All
13:00	Drive to Maasvlakte including lunch	Mr. Rinus van Oorschot
14:00	Visit to Maasvlakte	Mr. Elvan Berk

Programme July 1st 2016

Time	Component	Actor
09:00	Transfer from the hotel to Laan op Zuid 391	Mr. Rinus van Oorschot
09:15	Reception	Ms. Wendy Dielen Officer AFCOS
09:30	Opening day 2	Mr. Tom Joosse Head of the Dutch AFCOS
10:00	Presentation on the experiences in the fight against irregularities and frauds	Mr. Gennaro Pino Lieutenant Kolonel Guardia di Finanza
11:00	Presentation of the Dutch policy and legislation on anti-fraud	Mrs. Cilia van Veen Senior Legal Advisor
11:30	Questions and remarks	All
12:15	Closure of the round table	Mr. Tom Joosse Head of the Dutch AFCOS
12:30	Drive to Courzand for lunch	Mr. Rinus van Oorschot
13:00	Lunch	All
15:00	Transfer to airport	Mr. Rinus van Oorschot

Mr. Tom JOOSSE

Head of the Dutch AFCOS



Income-
Relatingdienst

Dutch Customs

Policy and legislation on anti-fraud
2016, July 1



Topics to discuss

- legislation
- operations
- examples

legislation

Regulation 2185/96

concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities

Various ministries

- Ministry of Finance
- Ministry of Economic Affairs
- Ministry of Agriculture
- Ministry of Social Affairs
- and so on

National legislation

- We have to make national legislation
- *Olaaf* law
- Law on Assistance to the European Commission in monitoring and inspection (on the spot)

National legislation

- In the general administrative law some legal powers became applicable for this matter
- Entre place without permission
- Recover information
- Recover ID
- Copy documents

National legislation

- In the general administrative law some legal powers became applicable for this matter
- Examination of goods and taking of samples
- Research of transportation
- Required to co-operate

Operation

Impact of anti-fraud

Customs legislation
Normally customs anti fraud

Other
Is the responsibility of that Ministry and the legislation of that subject

Agreements with OLAF

If the request is intended to the Ministry of finance, than a preparatory meeting will be arranged between OLAF, the Afcos, the supervisor and any other parties involved. During this meeting the following topics will be discussed:

- The subject of the investigation;
- The (NL) rules / frameworks;
- Agreements on the announcement of the investigation;
- Planning date on the spot check.

Agreements with OLAF

Importantly, the role of AFCOS official at the check; He is responsible for the conduct of the audit in accordance with Dutch rules for administrative control and he shall provide the assistance requested. He will keep an eye on the transition from audit to fraud.
If OLAF officials are investigating in the Netherlands, they have direct jurisdiction under Reg. 2185/96 and also under that regulation the same powers that the Dutch officials have.

Agreements with OLAF

Importantly, the role of AFCOS official at the check; He is responsible for the conduct of the audit in accordance with Dutch rules for administrative control and he shall provide the assistance requested. He will keep an eye on the transition from audit to fraud.
If OLAF officials are investigating in the Netherlands, they have direct jurisdiction under Reg. 2185/96 and also under that regulation the same powers that the Dutch officials have.



obstacles

Each country has its own national legislation

Expectations are not always clear

The moment from audit to fraud is important

17

Erasmus Universiteit Brussel



Examples



Customs legislation

Inspection under the regular customs legislation (Regulation 515/97) is preferred over the Regulation 2185/96.

Much experience and comprehensive legislation



Other

On the spot check at a bankrupt company, consultation with the curator (third party)

On the spot check Zwartewater (Possible fraud in northern part of Europe. Part of the administration was kept in the Netherlands but the major part of the administration was lying elsewhere.)

18

Erasmus Universiteit Brussel



Any questions?

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Ms. Wendy DIELEN
Officer of the Dutch AFCOS



Index of the presentation

- > Background;
- > Organisation;
- > Goals and ambitions;
- > Practical activities.



Background

The implementation of the Dutch AFCOS

- » Regulation 883/2013 independent authority;
- » Increasing pressure OLAF and Commission;
- » Increasing numbers of AM and RIF;
- » To unite knowledge and skills;
- » To improve the quality of analysis;
- » More awareness, in- and external.



Differences between AFCOS's

- » Competences and expertises;
- » Investigative powers;
- » Staff and resources.



Organisation AFCOS

Our team:

- » Case-officers AFCOS-requests;
- » Investigators;
- » Account-managers;
- » Administrative support;
- » Coordinator;
- » Head of Unit.



Organisation AFCOS

Priorities:

- > AFCOS-requests (AM, RIF etc.);
- > To generate fraud signals regarding Own Resources;
- > Excise;
- > To generate fraud signals (non fiscal).



Goals and ambitions

Goals:

- > To coordinate legislative, administrative and operational activities to protect the EU budget;
- > To coordinate between the national authorities and OLAF;
- > To inform the Commission and OLAF about irregularities;
- > To build cases with a national character, which are applicable to criminal law.



Goals and ambitions

Effects:

- > To reinforce the approach against fraud;
- > One point of contact for OLAF;
- > Preventive effect when fraud is anticipated;
- > The follow up is always properly prepared and well executed.



Goals and ambitions

The ambition of the Dutch AFCOS is:

To generate at least five cases,
All applicable to criminal law,
With a mutual financial interest of five million euro



Practical activities

- To work together with OLAF;
- Regulation 515/97 on mutual administrative assistance
 - > To coordinate AM-messages;
 - > Requests for information;
 - ConTraffic.



Practical activities

Requests for information

- > To evaluate and analyse signals in order to determine if an official investigation is required;
- > Obligation to execute the requested, financial consequences are at risk.



Practical activities

To work together with OLAF:
Regulation 2185/96 (on the spot checks)

- > On the spot checks executed by OLAF in connection to EU subsidies;
- > On own competence (OLAF), but accompanied by the national authorities;
- > AFCOS is mandated by national law to accompany OLAF during these on the spot checks;
- > Not only custom related matters.



AFCOS contact details

Mr. Gerard Jensen
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gh.jensen@belastingdienst.nl

Ms. Wendy Diefen
+ 31 6 1504 3291
wam.diefen@belastingdienst.nl

Mrs. Sieneke Hulsinga-van der Veen
+ 31 1860 0782
ng.hulsinga-van.der.veen@belastingdienst.nl

AMG
NL_MOF_DIC/ NL01

AFCOS



AGENDA

« Cooperation Project in the Anti-Fraud Sector »

Visit of AFCOS Italy in Luxembourg, 13th - 15th July

Members of the Italian delegation:

Mr Antonio Adinolfi

Ministry of Economy and Finance – Treasury – Prevention of Financial Crimes

Mr Gennaro Pino

Customs (Guardia di Finanza) – Expenditure and Market Protection
Department

Mr Vincenzo Branchi

IT Customs (Guardia di Finanza) – European Policies Department – AFCOS IT

Mr Angelo Zedde

IT Customs (Guardia di Finanza) – European Policies Department – AFCOS IT

Member of OLAF:

Ms Delphine Langlois – Unit D.1 – Policy Development

Day one: 13th of July 2016

Arrival in Luxembourg:

12:30 Mr Vincenzo Branchi and Mr Angelo Zedde with Lufthansa flight LH 2318

22:30 Mr Gennaro Pino and Mr Antonio Adinolfi with Luxair flight LG 6556



Day two:

14th of July 2016

9:15

Pick-up at the Hôtel Cravat – catch Bus 20 for Hamm

10:00 - 12:00

Location / LU Customs Directorate in Luxembourg-Hamm:

LU participants:

Mr Sami Masri: Ministry of Finance – AFCOS Luxembourg

Ms Fabienne Gandini: Customs – International and national coop. division

Mr Henri Nimax: Customs – Litigation, investigation and research division

Mutual exchange on duties of both authorities:

Introduction of Luxembourg's Customs and brief discussion on Guardia di Finanza's experience in the fight against irregularities and frauds to the EU's budget

12:30 - 13:45

Lunch at the Brasserie du Cercle, 2a rue des Capucins, L-1313 Luxembourg

14:00 - 14:30

Location : Ministry of Finance of Luxembourg, 3 rue de la Congrégation

LU participants:

Mr Sami Masri: Ministry of Finance – AFCOS Luxembourg

Ms Marny Schmitz: Ministry of Finance – AFCOS Luxembourg

Ms Polyxeni Kotoula: Ministry of Finance – AFCOS Luxembourg

Ms Jennifer De Nijs: Ministry of Finance – EU Budget

Ms Sara Ferrara: ESPON (European Territorial Cooperation) Programme

Mr Jozsef Szarka: ESPON (European Territorial Cooperation) Programme

Presentation held by Ms Sara Ferrara from ESPON (European Territorial Cooperation):

Description of the ESPON Programme, related strategies and an irregularity case

14:30 - 15:15

Presentation held by Mr Antonio Adinolfi from the Ministry of Economy and Finance on prevention of financial crimes

Central Means of Payment Antifraud Office



Day three: 15th of July 2016

Roundtable:

At Ministry of Finance of Luxembourg, 3 rue de la Congrégation

- 8:45 - 9:00 Registration and welcome
- 9:00 - 9:30 Presentation held by AFCOS Italy
- National anti - fraud strategy (Activities & Targets)*
- 9:30 - 10:30 Presentation held by Lieutenant Colonel Gennaro Pino from Guardia di Finanza – Expenditure and Market Protection Office
- Experiences in the fight against irregularities and frauds to the EU's budget, mainly with reference to cases of transnational fraud – Legal instruments for mutual administrative assistance among Member States*
- 10:30 - 12:00 LU participants to the Roundtable:
EU structural funds Managing authorities (i.e. ESF, FEDER, Interreg IV),
Ministry of Agriculture - ASTA (Agriculture Technical Services Administration)
and UNICO (Control Unit), AFCOS Lux, General Inspectorate of Finance,
Police and Treasury
- Questions and answers session
- 12:15 - 13:30 *Lunch at the Essenza, 12 rue de la Boucherie, 1247 Luxembourg*
- 15:10 Mr Vincenzo Branchi and Mr Angelo Zedde are departing with Swiss Air Lines flight LX 755
- 17:55 Mr Gennaro Pino and Mr Antonio Adinolfi are departing with Luxair flight LG 6555

Ms. Fabienne GANDINI

Customs – International and national coop. division - Luxembourg

LE GOUVERNEMENT
du Grand-Duché de Luxembourg

Administration des Douanes et Accises

Administration des douanes et accises

Présentation de l'administration
14 juillet 2016

Fabienne Gandini
Attachée douanier
Chef de la division « Coopération nationale et internationale »

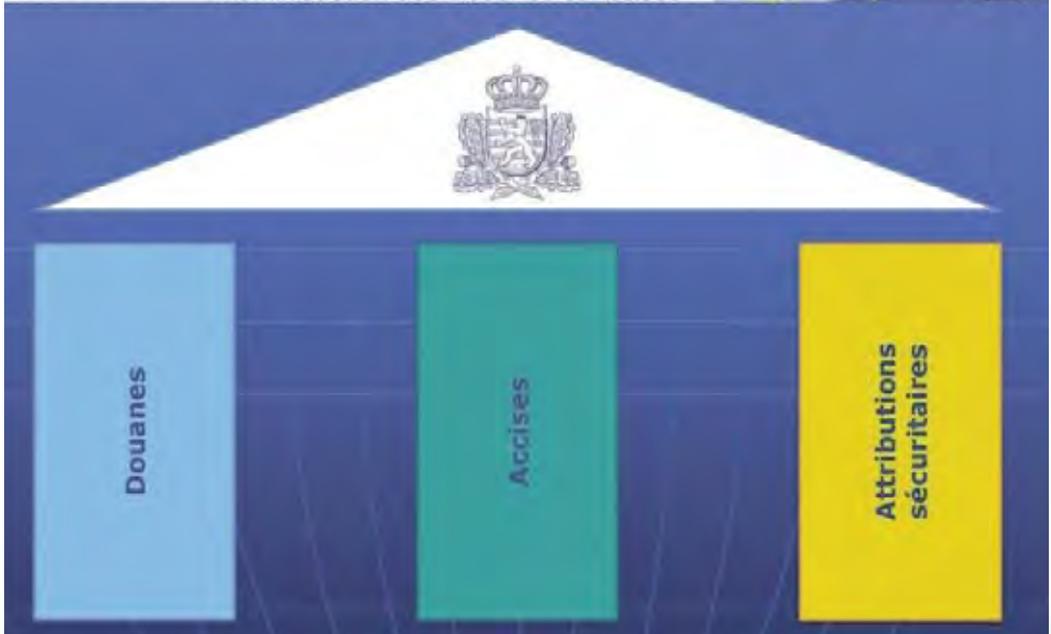
Henri Nimax
Inspecteur principal 1^{er} en rang
Division « Coopération nationale et internationale »

LE GOUVERNEMENT
du Grand-Duché de Luxembourg

Administration des Douanes et Accises

Quelques chiffres de 2014:

- 448 fonctionnaires
- Droits de douane 2014: 19,2 millions €
- Accises 2014: 1,6 milliards €
- Taxe sur les véhicules automoteurs 2014: 68,2 millions €
- Documents douaniers traités en 2014: 260.000
- 40 kg d'un nouveau cannabinoïde synthétique (aéroport)
- 242 dossiers contrefaçon (25000 articles)
- 3121 camions inspectés par rayon X
- 12 millions de cigarettes saisies (8 millions € de taxes)
- 1500 contrôles hygiène des restaurants avec 9 P.V.
- Lutte anti-drogues:
 - Saisies de drogues: >11 kg
 - Procès-verbaux: 128 à charge de 217 personnes; 39 arrestations;
 - 21 perquisitions, 27 armes prohibées



LE GOUVERNEMENT de Grand-Duché de Luxembourg Administration des Douanes et Accises

Douanes

- Elaboration des lois et règlements concernant l'importation, l'exportation, le transit, l'origine des marchandises
- Surveillance des marchandises et perception des droits de douane sur les marchandises importées
- Surveillance des règles relatives à la contrebande, le OTC, la santé publique, médicaments, l'agriculture etc.
- Surveillance des produits sensibles (Marchandises dual-use et précurseurs de drogues)
- Combat de la pédophilie
- Combat de l'importation, la production, la vente et la consommation de drogues
- Contrôle du flux de l'argent liquide

LE GOUVERNEMENT de Grand-Duché de Luxembourg Administration des Douanes et Accises

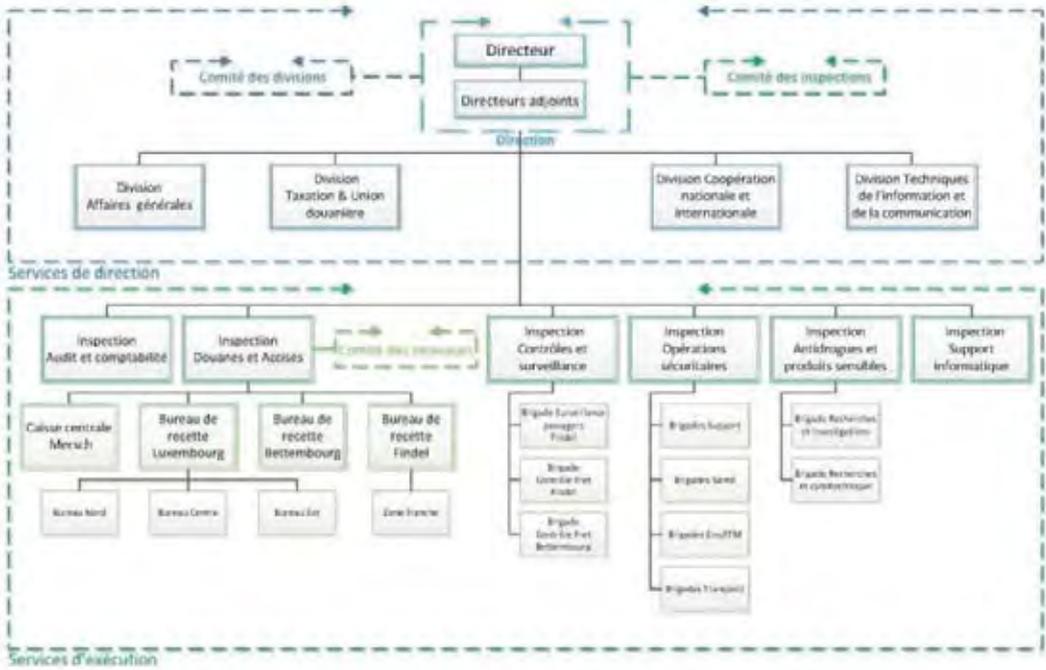
Accises

- Elaboration des lois, surveillance et perception des accises sur les produits suivants:
 - Alcools
 - Tabacs
 - Huiles minérales
 - Electricité
 - Gaz
- Elaboration des lois et règlements et perception de la taxe sur les véhicules automoteurs
- Cabaretage

LE GOUVERNEMENT de Grand-Duché de Luxembourg Administration des Douanes et Accises

Attributions sécuritaires

- Etablissements stables
- Agriculture (Produits phyto-sanitaires, Nourriture pour animaux, Protection des animaux, Transport des animaux)
- Radioprotection
- Santé (restaurants, Aires populaires, ...)
- Pyrotechnique
- Travail clandestin
- Santé et sécurité au lieu de travail
- Chasse et pêche
- Transport de marchandises (Europignette, Poids et état technique des camions et bus, Tachygraphe, Autorisations de transport, Arrimage et ADK)
- Commodo/Incommodo
- Déchets



Les douanes: 2015 et plus loin...

4 centres régionaux:
 Bureau de recette
 Brigade Santé
 Brigade transport
 Brigade ITM/ENV

Aéroport de Luxembourg
 Bureau de recette
 Brigade Passagers
 Brigade Contrôle Fret

Centre de tri Bettembourg

Direction à Luxembourg-Hamm

Lutte anti-drogue:

Brigade d'Intervention à Rumelange

Brigade Canine au Bierelerhaff

Fusion
 Brigade ADPS au Bierelerhaff

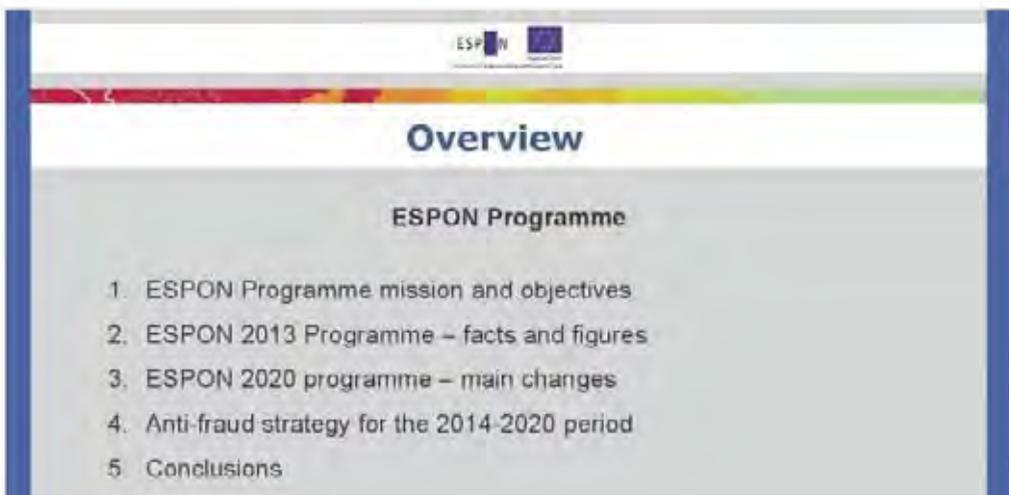
Services de support:

Equipe Scanner mobile à Luxembourg

Brigade motocycliste à Capellen

Brigade Support à Schengen

Questions



ESPON Programme – mission and objectives

Mission statement:

"Promoting and fostering a European territorial dimension in development and cooperation by providing, disseminating and promoting territorial evidence, knowledge transfer and policy learning to public authorities and other policy actors at all levels."

5 Specific Objectives

1. Applied research and analyses on European territorial evidence.
2. Knowledge transfer and use of analytical support.
3. Observation and tools for territorial analyses.
4. Outreach and uptake of territorial evidence.
5. Leaner and more efficient implementation

ESPON 2013 Programme – facts and figures 1/6



45.378.012 EUR (75% ERDF)
 + **2.100.000 EUR** contributions
 from Switzerland, Norway, Iceland
 and Liechtenstein

ESPON 2013 Programme – facts and figures 2/6



11 calls launched during the programme
 implementation
 (first in January 2008 – last in August 2013)



507 proposals / expression of interest



involving **1.449 partners/stakeholders**

ESPON 2013 Programme – facts and figures 3/6



- **85 projects**
- more than **400 partners**
- across **31 countries**

ESPON 2013 Programme – facts and figures 4/6



311 financial and activity reports assessed

average of **maximum 2 months** for the Lead Partner to receive payments from the programme

ESPON 2013 Programme – facts and figures 5/6



Very low rate of irregularity:
(lower than **0,7%** during the entire programming period)

ESPON 2013 Programme – facts and figures 6/6

- Only **1 irregularity** detected above 10.000 EUR of ERDF (total amount of the irregularity 13.557,41 EUR – 90% of which ERDF):
- Related to social security declarations in Spain
- Limited to 1 beneficiary involved in many co-financed projects (systemic error)
- Required an action plan of the MA to detect additional irregular expenditure:
 - On the spot audit of the MA on all staff costs and social security related costs for all ERDF co-financed projects for the period 2007-2014
 - No additional irregular expenditure detected
 - Final report sent to AA and EC

ESPON 2020 programme – main changes 1/2

- Same strategic objectives
- Same geographical coverage
- Simplified implementation framework:
 - 2 Priorities
 - 1 MA, 1 CA, 1 AA, 1 MC and EC (no Group of Auditors)
 - 1 Single Beneficiary
 - 1 Single Operation
- Indicatively same budget: 48.696.824 EUR (85% ERDF) and 1.750.000 EUR PS

ESPON 2020 programme – main changes 1/2

Priority Axis 1: Territorial Evidence, Transfer, Observation, Tools and Outreach

- Budget around 48 Meuro

Priority Axis 2: Technical Assistance (TA)

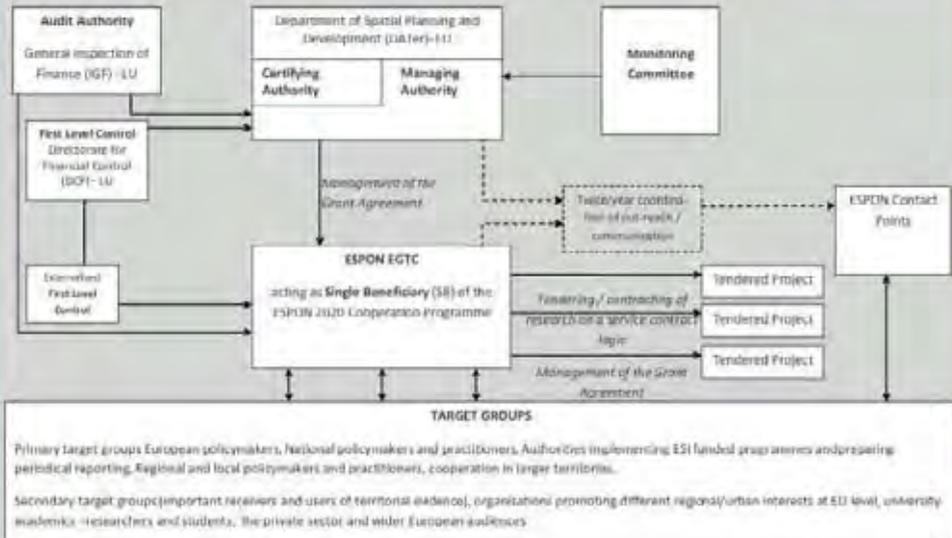
- Budget around 3 Meuro

Geographical coverage: 31 countries (28 MS+3 PS)

ESPON 2020 programme – main changes 2/2

Annex 1

Version 01/06/2013



Anti-fraud strategy for the 2014-2020 period 1/7

1. Risk analysis implemented by the Managing Authority on the basis of a detailed work-flow
2. Main **red flags** identified in the area of:
 - i. Conflict of interest (internal and external risk)
 - ii. Public procurement (internal and external)
 - iii. Anti-fraud strategy (updated annually)

Anti-fraud strategy for the 2014-2020 period 2 / 7

Five steps of the risk analysis:

1. Identification of objectives and inherent risks
 - Screening of organisation, processes, decision making etc. (work flow),
 - Brain storming,
 - Consideration of previous fact-finding, audit missions, irregularities,
 - Audits performed by internal auditors,
2. Risk assessment
 - Likelihood
 - Impact
3. Selection of risk response
 - Avoid
 - Transfer
 - Reduce
 - Accept

Anti-fraud strategy for the 2014-2020 period 3 / 7

4. Implementation of risk response
 - Action plan (*description of risk, actions to be taken, person responsible, deadlines, resources needed and the ways of monitoring the implementation*),
5. Monitoring and reporting
 - Annual update (new risks added, closed risks excluded);
 - Implementation of mitigating activities,

Anti-fraud strategy for the 2014-2020 period 4 / 7

Main red flags identified (with high impacts; moderate/high likelihood and moderate existing control effectiveness)

- Lack of detecting deficiencies in the implementation strategy and management of the single operation as presented in the application form.
- Selected beneficiary has not sufficient management and/or financial capabilities
- Avoidance of required competitive procedure
- Leaking bid data
- Manipulation of the competitive procedure process

Anti-fraud strategy for the 2014-2020 period 5 / 7

Main management and mitigation identified 1/3:

Structured application form template covering all problematic aspects. Clear evaluation criteria set. Sufficient time given for evaluation. Annual Work Plans revised by a rotating Assessment Committee ensuring sufficient expertise.

Strict minimum financial and general management criteria set in the operation specification (e.g. specific requirement for staffing and staff competences). Specific risk analysis related to the implementation of the single operation required as part of the application process.

The MA has defined **detailed threshold for public procurements** to be implemented to ensure sufficient competition. The MA provides specific training in public procurement.

Anti-fraud strategy for the 2014-2020 period 6 / 7

Main management and mitigation identified 2/3:

The MA requires the single beneficiary to adopt a strict policy in relation to leaking of bid data and requires the single beneficiary not to provide any information on bid unless via official channels open to everybody.

The MA requires the single beneficiary to ask all external actors involved in the preparation of the TORs to sign a confidentiality clause.

The MA requires the single beneficiary to have a secondary mechanism that conducts a review of a sample of winning bids against competition for any indications of prior knowledge of bid information.

The MA reviews the operation of these controls for a sample of procurements.

The MA performs a periodic review of a sample of winning bids against competition for any indications of prior knowledge of bid information.

Anti-fraud strategy for the 2014-2020 period 7 / 7

Main management and mitigation identified 3/3:

Requirement to single beneficiary to have an evaluation board comprised of several senior management personnel who are rotated, with some level of randomness in their selection for participation in each evaluation board.

Requirement to the single beneficiary to have an independent internal lawyer to review the assessment process.

The MA as asked the beneficiary to have a specific no conflict for interest policy.

The MA will specifically review a sample of procurement procedure each year and will also ask to attend as observer some evaluation committee meetings.

The MA implements and publicizes a whistle-blowing mechanism for suspected fraudulent behavior.

Mr. Alex SCHMIT

CustoMs. – International and national coop. division - Luxembourg



The Control Unit of the Ministry of Agriculture

Visit AFCOS Italy
July 15th, 2016



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère de l'Agriculture,
de la Viticulture et de la
Protection des consommateurs

Paying Agency



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG

Ministry of Agriculture, Viticulture and Consumer Protection
Paying Agency



Control Unit (UNICO)

The Control Unit is responsible for carrying out all the on-the-spot controls for Direct Payments and Rural Development Payments.

Activities



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG

- Controls carried out each year cover at least 5% of all farmers submitting an aid application.
- Controls related to **investment type measures** of the rural Development Plan: +/- 25 holdings
- Controls related to **area type measures**: +/- 170 holdings
- Controls related to **cross-compliance** : +/- 150 holdings

Staff



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG

Inspectors:
13,75 FTE
(Full Time
Equivalents)

D'arbitrage de l'Etat

137 ans
1831

Préfinancement Agricole

Adresses

Administrative
agents:
3,75 FTE

Examples of irregularities:

Investment-type measures



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG

- Suspicion of false invoices for some investments
- Unrealistic invoices of farmers for reciprocal services
- Differences between invoices and payments
- Payment made by a person / society different from the beneficiary of the aid
- Two or more holdings on the same address and which cannot be separated
- Second-hand equipment
- Suspicion of black labour

Examples of irregularities:
Cross-compliance



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG

- Use of unallowed pesticides.



Examples of irregularities:
Area eligibility



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG

- Illegal deforestation (without permission)

Farmer requests creation of a new reference parcel
eligible for area payments



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère du Développement durable et des Infrastructures
Administration des Infrastructures
BP 1000 - 1010 Luxembourg
L-1010 Luxembourg
Tél: (+352) 460 281 282 Fax: (+352) 460 281 281 3049 (+352) 460 28 00 45

Examples of irregularities:
Area-related measures



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DU GRAND-DUCHÉ DE LUXEMBOURG

- Payment claim without the right of land use

Mr. Antonio ADINOLFI⁶

Ministry of Economy and Finance – Treasury – Prevention of Financial Crimes

**UFFICIO CENTRALE
ANTIFRODE DEI MEZZI DI
PAGAMENTO (UCAMP)**

**Central Means of Payment
Antifraud Office**

(DG for Financial Crime Prevention)



1

SIRFE (SIPAF) LEGAL FRAMEWORK

-  Council Regulation N. 1338/2001
-  Council Regulation N. 44/2009
-  BCE Decision N. 2010/14
-  Council and Parliament Regulation N. 1210/2010
-  Law Decree N. 350/2001
-  Law N. 166/2005
-  Interior Minister Decree of 28.04.2006
-  Law N. 27 of 24.03.2012
-  Economy Minister Decree of 28.06.2016



⁶Analogo intervento è stato tenuto anche in occasione della Round Table di Bucharest.

⁶The same speech was also made at the Bucharest Round Table

EURO AREA SIRFE



METHOD FOR ELECTRONIC DATA COLLECTION ACTIVITY SIRFE-CLOUD



DATA ENTRY FORM AND REPORT GENERATION

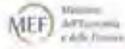
The image displays two side-by-side components. On the left is a screenshot of the TESORO web application interface, showing a header with the TESORO logo and navigation tabs. Below the header are several sections with blue headers, containing various input fields, dropdown menus, and buttons. On the right is a printed data entry form, which is a structured version of the web application's input fields, including sections for 'PROFESSORATO', 'INTELLIGENZA', 'INFORMAZIONE', and 'RISULTATO', with various checkboxes and text boxes.



ADVANTAGES OF THE NEW SYSTEM



HALF-YEARLY AND ANNUAL REPORTS



Rapporto statistico
sulla falsificazione dell'euro
2013

Ministero dell'Economia e delle Finanze



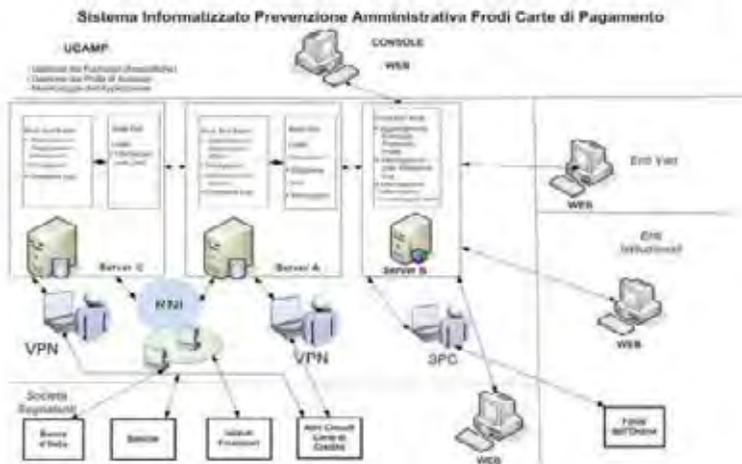
Bollettino statistico
sulla falsificazione dell'euro
I semestre
2014

Ministero dell'Economia e delle Finanze



SIPAF PAYMENT CARDS AREA

SIPAF - Electronic monitoring and database system



SIPAF - Electronic monitoring and database system

SIPAF Database	
Reporting Companies	Access to database
<ul style="list-style-type: none"> ■ Banks ■ Financial Institutions ■ Credit Cards Issuers ■ Post Offices 	<ul style="list-style-type: none"> ■ The same entities which provide reports to the database also have access to it ■ The database is available also to: <ul style="list-style-type: none"> • Law Enforcement Agencies • Bank of Italy

SIPAF - Electronic monitoring and database system

SIPAF	
"DATA"	"INFORMATION"
<ul style="list-style-type: none"> ■ This part of the database monitors situations in which fraud has already occurred, and information is certain and proven (cool data). ■ In this part of the database, the following are collected: <ul style="list-style-type: none"> - Id data of merchants cancelled by the acquirer because of security problems; - Id data of transactions disputed by the cardholder; - Id data of tampered ATMs (Automated Teller Machines); ■ This part was activated on 1st December 2008. 	<ul style="list-style-type: none"> ■ This part of the database is dedicated to fraud prevention; ■ This part collects and shares data referring to suspected fraudulent activities, still being monitored by the reporting companies; ■ The information collected refers to id data of: <ul style="list-style-type: none"> - Merchants and ATMs; - Payment cards; ■ This part of the database was activated on 1st September 2010.

ANNUAL REPORT ON PAYMENT CARDS - FRAUD STATISTICS



Card transactions



Tampered ATMs

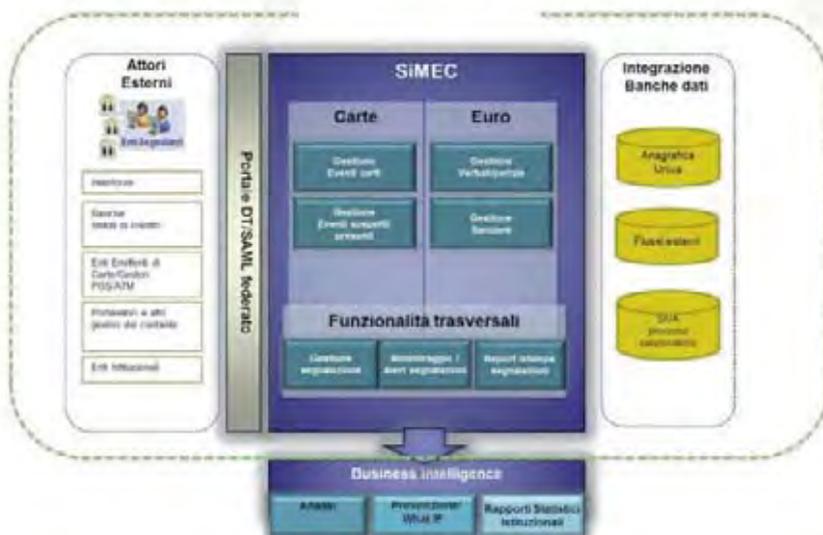


Withdrawal of authorisations (in Italy)



International Data (this year Italy compared to France, UK, and Australia)

Integrated Database System



International Goals HERCULES

The proposed action, SIMEC-BI, will be the Business Intelligence solution to support fraud investigation and prevention activities. Information will be shared among EU Member States to protect their financial interests, by means of communication channels reserved to competent authorities or specific dissemination events.

SIMEC-BI will exploit available data to build up deeper knowledge of the credit card frauds, to provide valuable information to national investigations, and highlight key risk areas inside national and European boundaries.



SCIPAFI

Identity Theft Fraud Prevention System

SCIPAFI LEGAL FRAMEWORK

 European Directive N. 2008/48/EC

 Legislative Decree N. 141/2010 (Title V-*bis*)

 Economy Minister Decree N.95 of 19 May 2014

 Interpretive Note of 17 July 2014



OBJECTIVES OF THE PREVENTION SYSTEM

- 1) Prevent fraud through identity verification tools**
- 2) Deter potential fraudsters**
- 3) Reduce litigations (civil and penal)**

The prevention system is based on the following instruments:



**The computerised
central archive**



Working Group composed of:

Ministero dell'economia e delle finanze
Ministero dell'interno
Ministero della giustizia
Ministero dello sviluppo economico
Banca d'Italia
Guardia di finanza



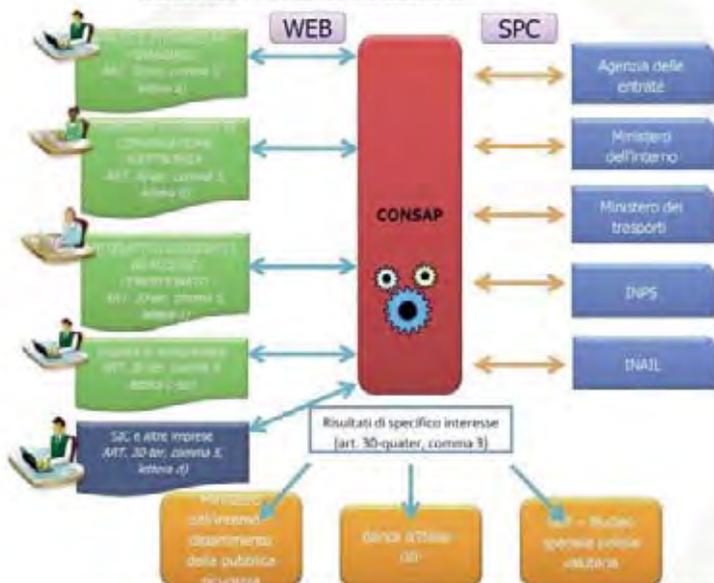
STRUCTURE OF THE ARCHIVE

Three tools:

- 1) Interconnection network**
- 2) Centralised computer module**
- 3) Computer alert module (in progress)**



ARCHIVE LOGICAL SCHEME



INTERNATIONAL COOPERATION

**INTERNATIONAL COOPERATION IS
DESIRABLE FOR COMBATING THEFT OF
IDENTITY**

Possible?

Thanks for your attention!

Antonio Adinolfi
UCAMP
Italy's Ministry of Economy and Finance
Department of the Treasury
DG V – Unit VI
antonio.adinolfi@tesoro.it





Presidenza del Consiglio dei Ministri
Dipartimento Politiche Europee



Two-day Round Table

«COOPERATION PROJECT IN THE ANTI-FRAUD SECTOR»

LA VALLETTA, 24TH – 26TH AUGUST 2016

INTERNAL AUDIT & INVESTIGATIONS DEPARTMENT

(VALLETTA BUILDINGS, LOWER GROUND FLOOR, SOUTH STREET, VALLETTA VLT 1103)



This conference is supported by the European Union Programme Hercule III (2014-2020). This programme is implemented by the European Commission. It was established to promote activities in the field of the protection of the financial interests of the European Union. (for more information see http://ec.europa.eu/anti_fraud/about-us/funding/index_en.htm)

This communication reflects the view only of the author, and the European Commission cannot be held responsible for any use which may be made of information contained therein.

24th August 2016

ARRIVAL TIME OF ITALIAN DELEGATION

- 1) Major General Francesco Attardi, arrival time to Luqa Airport (MLA) at 6.05 am of 24 August (flight KM 641)
- 2) Mr Angelo Zedde, arrival time to Luqa Airport (MLA) at 12.15 pm of 22 August (flight KM 613)
- 3) Mr Vincenzo Branchi, arrival time to Luqa Airport (MLA) at 16.00 pm of 23 August (flight FR 7591)
- 4) Major Lorenzo Villani, arrival time to Luqa Airport (MLA) at 21.00 pm of 24 August (flight KM 615)
- 5) Mrs Katia Bucaloni, arrival time to Luqa Airport (MLA) at 12.15 pm of 24 August (flight KM 613)

25th August 2016 - La Valletta

09.30 – 10.00	Welcome speech / introduction to the Round table	Mr Kenneth FARRUGIA Major General Francesco ATTARDI
<i>Chair of the meeting: Mr Kenneth FARRUGIA / Mr Antoine DALLI</i>		
10.00 – 10.30	The Maltese AFCOS	Mr Kenneth FARRUGIA <i>DG IAID & Head AFCOS Malta</i>
10.30 – 11.30	Operational aspects in the fight against irregularities and fraud in the EU's Structural and Investment Funds (ESIF)	Mr Mark SAID / Mr Antoine DALLI <i>AFCOS Malta</i> <i>Financial Investigations Directorate</i>
11.30 – 12.30	The Italian AFCOS and development of the Project: "Cooperation in the Anti-Fraud Sector"	Major General Francesco ATTARDI <i>Italian AFCOS - Presidency of Council of Ministers, Department of European Policies</i>
12.30 – 13.30	WORKSHOP (QUESTIONS) OF ROUND TABLE	

26th August 2016 - La Valletta

Chair of the meeting: Mr Kenneth FARRUGIA / Mr Antoine DALLI

09.30 – 10.00	introduction to the 2 nd day of Round table	Mr Kenneth FARRUGIA Major General Francesco ATTARDI
10.00 – 10.45	Experiences in the fight against irregularities and frauds to the EU's budget, mainly with reference to cases of transnational fraud	<i>Economic Crimes Unit within the Malta Police</i> <i>(Ibid)</i>
10.45 – 11.30	Experiences in the fight against irregularities and frauds to the EU's budget, mainly with reference to cases of transnational fraud	Major Lorenzo VILLANI <i>General Command of Guardia di Finanza</i>
11.30 – 12.00	Greetings and brief notes on international cooperation between FIUs: features, challenges, evolutionary trends	Mrs Katia BUCAIONI <i>Bank of Italy - Financial Intelligence Unit (FIU)</i>
12.00 – 13.00	WORKSHOP (QUESTIONS AND CLOSURE) OF ROUND TABLE	

FOLLOWING, DEPARTURE TIME OF ITALIAN DELEGATION

- 1) Major General Francesco Attardi, departure time from Luqa Airport (MLA) at 20.50 pm of 26 August (flight KM 642)
- 2) Mr Angelo Zedde, departure time from Luqa Airport (MLA) at 20.50 pm of 28 August (flight KM 614)
- 3) Mr Vincenzo Branchi, departure time from Luqa Airport (MLA) at 11.35 pm of 28 August (flight FR 7592)
- 4) Major Lorenzo Villani, departure time from Luqa Airport (MLA) at 12.35 pm of 28 August (flight AZ 887)
- 5) Mrs Katia Bucaloni, departure time from Luqa Airport (MLA) at 18.20 pm of 26 August (flight KM 614)

Interpretation from/into:

§ Italian >< English consecutive interpretation service will be provided by Mrs Lidia PEDIO

Mr. Kenneth FARRUGIA
DG IAID & Head AFCOS Malta



INTERNAL AUDIT &
INVESTIGATIONS
DEPARTMENT (IAID)

Functions
Responsibilities
Powers

Kenneth Farrugia
DG IAID



History, roles and
functions of the Internal
Audit & Investigations
Department from a
Legal Perspective

Internal Audit and Investigations Department (IAID)

- IAID, set up in year 2000, is a self contained independent unit within the Cabinet Office, Office of the Prime Minister.
- As from July 2003, the Department was given legal status by the enactment of the Internal Audit and Financial Investigations Act (IAFI Act) (Chapter 461 of the Laws of Malta).



IAID - Mission Statement

To provide Government with a centralised, functionally independent and professionally competent appraisal, consulting and investigative function by examining, evaluating, inspecting, scrutinising and recommending on government activities, as a service to Government.



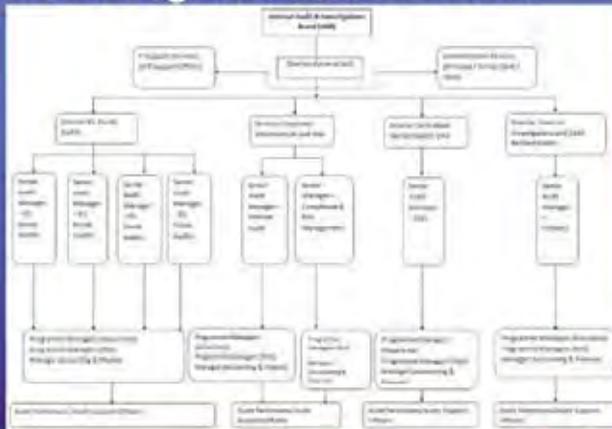
IAID - General Objectives

The IAID aims to assist Ministries to better manage their resources by carrying out audits of:

- The effectiveness and integrity of financial, operational and management control systems;
- The extent of compliance with the laws and regulations;
- The extent to which resources are acquired economically and used efficiently;
- The action taken by Ministries, Departments or other entities to remedy weaknesses identified by audit or investigations.



IAID Organizational Chart



THE INTERNAL AUDIT AND INVESTIGATIONS BOARD



Internal Audit and Investigations Board (IAIB)

Appointment

The IAIB is appointed by the Prime Minister for such period as the Prime Minister may determine, and it shall be directly responsible to him.



IAIB - Composition

The IAIB shall be composed of:

- (i) The Secretary to Cabinet as Chairperson;
- (ii) The Director General IAJ;
- (iii) The Permanent Secretary in the Ministry of Finance;



IAIB – Composition (cont.)

The IAIB shall be composed of:

- (iv) A person of a recognised standing in the accounting and/or auditing profession, who is not a public officer;
- (v) One other member.

Provided that at least 2 members shall have expertise in disciplines related to public sector financial management.



IAIB - Mission

To add value to Government departments, entities, agencies, etc. by providing a framework for an effective independent (Internal) Audit and Financial Investigative Function that contributes to sustained service quality, gains in operational efficiencies, strengthened internal controls and more citizen-focused plans, policies and procedures in Government departments, entities, agencies, etc.



IAIB – Composition (cont.)

The IAIB shall be composed of:

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IAIB - Purpose

The purpose of the IAIB is to establish policies, procedures and practices that enable an effective Internal Audit and Investigative Function within Government and to appraise the effectiveness of the IAID services in accordance with public interest.



IAIB – Functions

The IAIB has the following functions:

- a) To serve as an independent and objective body to monitor the public internal financial control function in Malta;
- b) To oversee the work of the Department;
- c) To safeguard the continued independence of the Director General and the officers of the Department;



IAIB – Functions (cont.)

The IAIB has the following functions:

- d) To endorse or otherwise plans, budgets and schedules as proposed by the Director General for the proper administration of the Department;
- e) To require the Department to carry out specific tasks as provided under the IAFI Act, as and when necessary;
- f) To set policies, procedures and methods for the proper functioning of public internal audit and for the carrying out of financial investigations.



IAIB – Meetings and Decisions

- The IAIB shall meet at least quarterly.
- The decisions of the Board shall be taken by a majority of votes and the Chairperson shall have both an original and a casting vote in case of an equality of votes.



CHAPTER 461 INTERNAL AUDIT AND FINANCIAL INVESTIGATIONS ACT



GENERAL OVERVIEW OF THE ACT



Article 2: IMPORTANT DEFINITIONS

"Auditee" means any entity which is or may be subject of an internal audit and, or a financial investigation performed by the Director as provided for in this Act;



Article 2: IMPORTANT DEFINITIONS Continued.

"Entity" includes both natural and legal persons, including any body or association of persons, whether corporate or unincorporate;

"Financial investigation" means the in-depth examination of all circumstances relative to irregularities and cases of suspected fraud, including the corruption of public officers, and, in that regard, the acquiring of records and, or, information and the carrying out of related assessments, analysis and recommendations, such "financial investigation" being limited in scope to the financial implications that could arise out of such an irregularity or suspected fraud.



Article 2: IMPORTANT DEFINITIONS Continued...

"Irregularity" means whichever act or omission which unlawfully diminishes public funds and whatever is not consonant with the proper management thereof;

"Public Funds" also includes funds that Government receives, pays, including funds to local councils, or is required to manage under Malta's international obligations, or under any other public funds arising under any other law;



Article 3: Separate Functions

- Internal Audit
- Financial Investigations



Article 4: Internal Audit

An internal audit in the manner as may be prescribed by regulations may be carried out in any department of Government or any entity falling under the supervision of Permanent Secretaries, for the purpose of assisting them in the effective discharge of their duties.



Article 5: Financial Investigation

A financial investigation may be carried out in terms of the provisions of this Act in any department of Government and in any other public or private entity which is in any way a beneficiary, debtor or manager of public funds, for the purpose of protecting public funds against irregularities and fraud, or otherwise to assess such public or private entities' liability to contribute to such funds.

Example VAT/IRD



Article 11:
The Director and the other officers of the Department shall:

- Take an oath;
- Shall faithfully and impartially perform their duties;
- Shall not divulge any information acquired by them;



Article 12:
Independence:

Officers shall not be subject to any direct or indirect influence or control by the auditee; Officers shall not themselves influence or control the auditee.



Functions of the Department:

Article 13 – MANAGEMENT:
The Director shall be responsible for the day-to-day management of the Department;

Article 14 – REPORT:
After concluding a financial or an internal audit the Director shall transmit a report thereof to the Permanent Secretary under whose supervision the auditee falls. The Director may also transmit a copy to the auditee.



Functions of the Department:

Article 14 – REPORT (continued):
Within one month of receipt of such report, feedback highlighting the remedial action to be taken should reach the Director.

Article 15 – FOLLOW-UP REVIEWS:
The Director shall conduct follow up reviews as may be necessary after an internal audit and financial investigation.



Functions of the Department:

Article 17 – CONFLICT OF INTEREST
Where the Director or the Board considers that there would be a conflict of interest if the Director himself were to conduct an internal audit or a financial investigation, the Board may appoint a senior public officer from the officers of the Department to conduct that investigation in his stead.



Functions of the Department:

Article 17 – CONFLICT OF INTEREST (continued):

Officers are duty bound to highlight any form of conflict of interest in any internal audit or financial investigation, they are assigned to work upon, whether such conflict is direct or indirect the officers are requested to disclose to the Director their interest and refrain completely from involving themselves in that particular case.



Functions of the Department:

Article 18 – SUSPECTED CASES OF IRREGULARITY OR FRAUD:

Whenever the Director firmly established the existence of suspected cases of irregularities and or suspected cases of fraud concerning the responsibilities of the auditee under review, the Director shall either:



Functions of the Department:

Article 18 – SUSPECTED CASES OF IRREGULARITY OR FRAUD (Continued):

if he is of the opinion that the irregularity, if proved, would constitute a criminal offence, immediately inform the Attorney General, otherwise, if the Director is of the opinion that the irregularity is of an administrative nature, he shall inform the Permanent Secretary of the auditee.



Functions of the Department:

Article 19 – ANNUAL REPORT:

The Director shall, not later than the first three months of each year, compile and transmit to the Board an Annual Report dealing generally with the activities of the Directorate during the previous year and containing such information relating to the activities of the Department as the Board may from time to time require.



Functions of the Department:

Article 20 – POWER OF ENTRY:

The Director shall have the power to enter and inspect any premises of an auditee in order to conduct an internal audit and, where he has reason to suspect that irregularities and, or fraud,

The Director has the power to require the auditee to produce any books, records, files, accounts, documents or information including computer data in any form to conduct its audits or investigations.



Functions of the Department:

Article 22 – INFORMATION FURNISHED BY AUDITEE:

All information furnished by an auditee during the course of any internal or financial investigation shall at all times be treated as confidential and shall be solely used by the Directorate for the purpose of carrying out the internal audit and, or financial investigation.



Article 22 – (INFORMATION FURNISHED BY AUDITEE (continued):

The Director shall treat internal audit reports and reports of financial investigations as strictly confidential and shall, except for the purpose of any criminal investigation or prosecution, only disclose their contents to the Permanent Secretary or, as the may be, the Chairman of the Audit Committee of the Central Bank of Malta, and, if necessary, to the Board, or to the Auditor General.



Article 22 – INFORMATION FURNISHED BY AUDITEE (continued).

Without prejudice to the rights of the Auditor General under any law, no information obtained in any way under this Act shall be disclosed except:

- (a) for the purposes of the financial investigation and the prosecution of a criminal offence;
- (b) to officers of the Department in the course of their duties under this Act; and
- (c) in matters which under this Act arise out of Malta's international obligations, to the relevant foreign audit and control authorities.



Miscellaneous Articles:

Article 25 – REVIEW

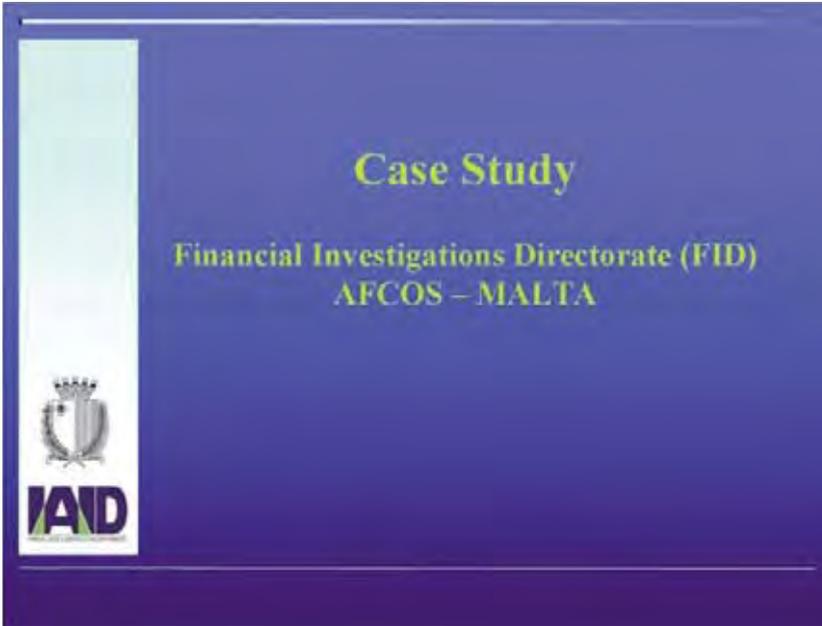
The Board shall, once every three years, appoint auditors or firms of auditors, duly certified under the provisions of the Accountancy Professions Act, to conduct reviews of the Department's operations.

The auditors or firms of auditors appointed shall be independent of the Director and the work of the Department and, on completion of the review, shall submit a written report to the Board.



Mr. Mark SAID

AFCOS Malta - Financial Investigations Directorate



Learning Experience

Double Clip	
MASCHINENPREISLISTE	
Item	Beschreibung
100 000	100 000 €
100 000	100 000 €

List Price of 85.310 €
However, world market price was normally 20% - 30% below list price (i.e. +/- 65.000 €)




Learning Experience

Tender Offer 1: 120,000 € Accepted offer

Tender Offer 2: 120,000 €

Tender Offer 3: 120,000 €

List Price of 100 € with variations of 10%

Both offers (Offer 2 and 3) usually resulted in non-payment to ensure that they were 10% higher than the tender offer 1.

At least 10% discount was to be granted to the winning bidder.

List 1 was signed in agreement by the winning bidder.

Or

Offer 1 was not accepted as it was not the lowest price.




Learning Experience

...3 years down the line FID encountered the following case which was on similar lines



FORGED DOCUMENTS

Application to purchase a Blacksmith Gas Forge



Action 413.3 Quality of Life
European Agricultural Funds for Rural Development (EAFRD)



Managing Authority

1. Performed preliminary checks
2. Identified certain issues relating to quotations
3. Stopped payment
4. Forwarded case to FID



FID

1. Collected evidence
2. Assessed case
3. Commenced financial investigation



FIU:

Desk-based checks on quotations...



Quotation #1 - €12,299

Form fields for company details:

Company Name: []
Address: []
City: []
Country: []

BT Security S.R.L.

Company Name: []
Address: []
City: []

Call: [] Email: []

Website: []

VAT: []

Due To:

Refer to your request pack for details on pricing for a subsidiary's use.

Price: €12,299

WORKSHEET 1 - GAS FLOW

Multiple choice questions (30-60 second) to be answered by the user.

- 1. Select the correct answer.
- 2. Select the correct answer from the list.
- 3. Select the correct answer from the list.
- 4. Select the correct answer from the list.
- 5. Select the correct answer from the list.

GAS FLOW TABLE

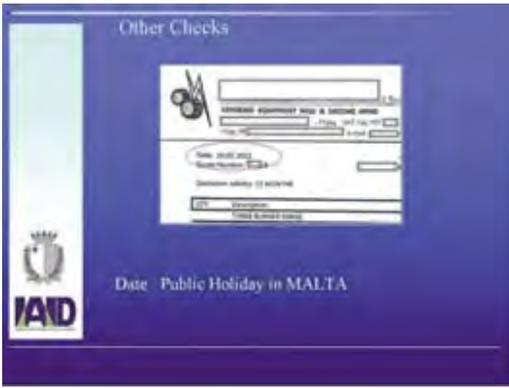
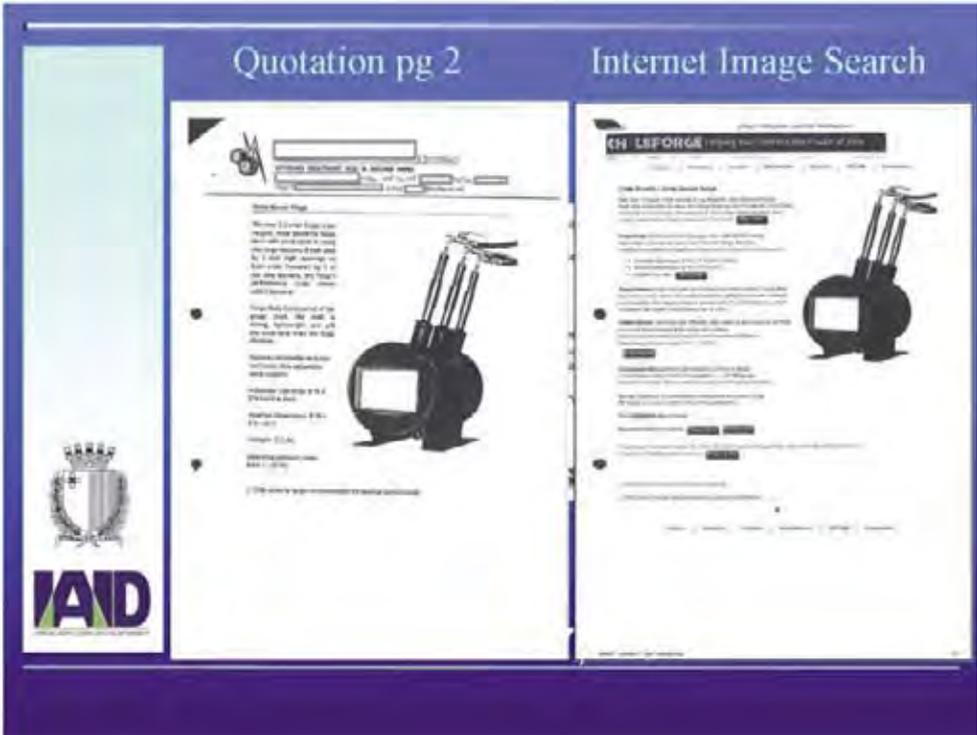
Product	Unit	Price	Qty	Total	Net
1.0	1000	1000	1000	1000000	1000000
2.0	1000	1000	1000	1000000	1000000
3.0	1000	1000	1000	1000000	1000000
4.0	1000	1000	1000	1000000	1000000
5.0	1000	1000	1000	1000000	1000000



DISCOUNTS

Discount	Amount	Net Total
10%	1229.90	11069.10
5%	614.95	10454.15





Other Checks

[Redacted] at OPM

From: [Redacted]
Sent: [Redacted]
To: [Redacted]
Subject: [Redacted]
Attachments: 1262_0001.pdf

Dear sir,

We have never quoted such a device.
Looks like fraud to me.

Best regards,

[Redacted]
General manager



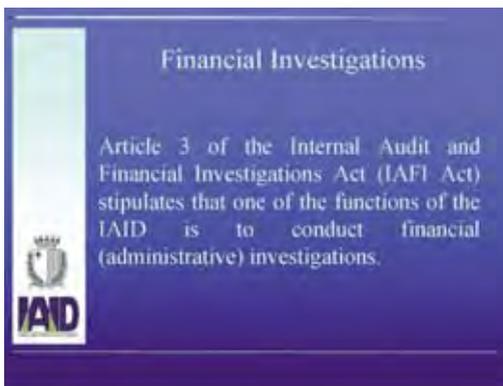
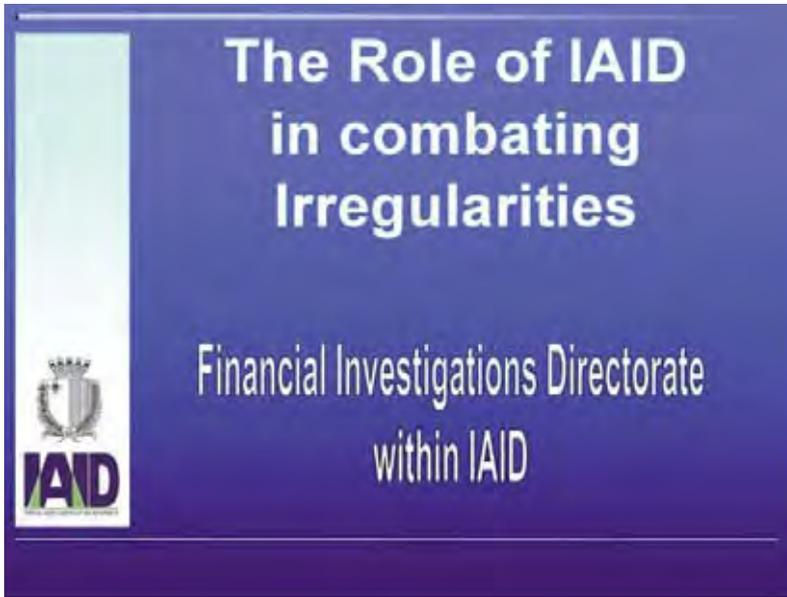
- Confirmation by supplier that document is not Authentic

Report Conclusion

CONCLUSION

The IAID Investigations and OLAF Matters Unit found 15 instances of suspected fraud whereby quotations were forged. These are in breach of the forgery provisions of Chapter 9 of the Laws of Malta and Article 9 of Council Regulation 1290/2005. Consequently, the IAID Investigations and OLAF Matters Unit is of the opinion that the case should be forwarded to the Malta Police for further investigation.





Definitions

- Irregularity (Art. 2 IAFI Act)
- Public Funds (Art. 2 IAFI Act)
- Fraud

ISA 340 – *intentional act & involves the use of deception to obtain an unjust or illegal advantage.*

Criminal Code

Misappropriation, converting to one's own benefit (Art.293)

Obtaining money by false pretences (Art.308)

Other fraudulent gain (Art.309)



Where can a Financial Investigation be conducted?

- Ministries;
- Government Departments;
- Any other public or private entity which is in any way a beneficiary, debtor or manager of public funds.



Obligation to inform the IAID

Article 16 of the IAFI Act stipulates that if an entity has reason to suspect any irregularity and/or a suspected case of fraud of public funds, *it shall refer the matter forthwith to the DG IAID, and shall supply to the DG all information in his/her possession relating thereto.*



Consequences of not informing IAID

Failure to comply with the provisions of the IAFI Act:

- be liable to a fine of not more than Euro2,329.37; or
- to imprisonment for a term of not more than three months; or
- to both such fine and imprisonment.

(Articles 16 & 24 IAFI Act)



Power of Entry (Art. 20. IAFI Act)

DG IAID has the power:

- To enter and inspect any premises of an auditee
Provided that:
 - if access is required to any premises occupied in whole or in part for the purpose of habitation, such access shall require the prior issue of a Magistrate's warrant;
 - entry shall take place during daytime;
- To require the auditee to produce any books, records...



Investigative work after the assessment stage:

- Gathering evidence (documents and interviews)
- Documenting the evidence
- Determining the techniques to perpetrate the fraud and the extent of the fraud
- Evaluating the case and drawing up the report



Suspected Irregularity or Fraud



Suspected Irregularity or Fraud

Whenever, and as soon as, the DG IAI firmly establishes the existence of suspected cases of irregularities and/or of fraud concerning the responsibilities of the auditee under review, he/she shall:

- if his/her opinion is that the irregularity, if proved, would constitute a criminal offence, immediately inform the **AG**; otherwise
- if his/her opinion is that the irregularity is of an administrative nature, inform the **PS** of the auditee

(Article 18 – IAFI Act)



Confidentiality

The DG IAI shall treat (internal audit reports and) financial investigations reports as strictly confidential and shall, except for the purpose of any criminal investigation or prosecution, only disclose their contents to the Permanent Secretary or, as the case may be the Chairman of the Audit Committee of the Central Bank of Malta, and, if necessary, to the Board, or to the Auditor General.



IAID: OLAF's interlocutor and AFCOS

IAID is OLAF's interlocutor in Malta and the Anti-Fraud Co-ordinating Service (AFCOS) Malta.

Designated as such on 1st June 2003, through the adoption of an Administrative Co-operation Arrangement (ACA) signed between OLAF and IAID.



Administrative Co-operation Arrangement

The main objectives of this Arrangement are the provision of:

- Communication,
- Co-ordination, and
- Co-operation,

between OLAF and IAID as AFCOS (Malta)



AFCOS (Malta): Assists OLAF Agents

Assists OLAF agents during their missions in Malta and ensures that OLAF's on-the-spot checks can be affected as provided by the relevant Community Regulations.

(Article 3 of the ACA)



The Financial Investigations Unit (FI Unit), can conduct joint investigations with OLAF (also in line with Art. 21 of the IAFI Act).

AFCOS Malta - Co-operation

AFCOS Malta strives to facilitate and ensure co-operation between national administrative, investigation and prosecution authorities – Police, Customs, Attorney General's Office, National Audit Office ... and between these authorities and OLAF.

(Article 4 of the ACA)



AFCOS Malta – Coordination of information

AFCOS Malta ensures the co-ordination of exchange of information related to anti-fraud matters with OLAF with regard to cases of suspected fraud and other irregularities affecting Community funds.

(Article 7 of the ACA)



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(Article 7 of the ACA)



Conclusion

Fraud and corruption undermine the formal rules of society.

Fraud and corruption tend to grow exponentially and this is aggravated when efforts are not taken to control it

The FI Unit - AFCOS (Malta) - combats fraud and corruption to protect the financial interests of the EU (and Malta) – Vide Article 325 to the Treaty on the Functioning of the EU





Presidenza del Consiglio dei Ministri
Department Policy Europe



Two-days Round Table

«COOPERATION PROJECT IN THE ANTI-FRAUD SECTOR»

ZAGREB, 14-16 SEPTEMBER 2016

“MINISTRY OF FINANCE”

(KATANČICEVA 4, ZAGREB)



This conference is supported by the European Union Programme Hercule III (2014-2020). This programme is implemented by the European Commission. It was established to promote activities in the field of the protection of the financial interests of the European Union. (for more information see http://ec.europa.eu/anti_fraud/about-us/funding/index_en.htm)

This communication reflects the view only of the author, and the European Commission cannot be held responsible for any use which may be made of information contained therein.

14 September 2016

ARRIVAL OF ITALIAN DELEGATION

15 September 2016

09:00 – 09:30	Welcome speech / introduction to the Round table	Ms Mirjana JURIĆ (Croatian AFCOS)
<i>Chair of the meeting:</i>		
09:30 – 10:30	The Croatian AFCOS: operational aspects in the fight against irregularities and fraud in the EU's Structural and Investment Funds (ESIF)	Mr Ivan VINŠČAK Croatian AFCOS
10:30 – 11:00	International legal assistance and judicial cooperation in cases of criminal offenses against the financial interests of the EU	Ms Danka HRŽINA State attorney's office
11:00 – 11:30	International police cooperation	Ms Adrijana BAGO Criminal police directorate, National police office for suppression of corruption and organized crime, Economic crime and corruption department
11:30 – 12:30	The Italian AFCOS and development of the Project: "Cooperation in the Anti-Fraud Sector"	Mr Angelo ZEDDE / Mr Vincenzo BRANCHI Italian AFCOS
12:30 – 13:00	WORKSHOP (QUESTIONS) OF ROUND TABLE	

16 September 2016

Chair of the meeting:

09:00 – 09:30	Introduction to the 2 nd day of Round table	Ms Mirjana JURIĆ / Mr Ivan VINŠČAK (Croatian AFCOS)
09:30 – 10:00	VAT fraud in Croatia	Ms Goranka RAMLJAK Independent Tax Anti Fraud Unit
10:00 – 10:30	Croatian experiences in the fight against irregularities and frauds to the EU's budget, mainly with reference to cases of transnational fraud	Ms Marijana BUKIĆ Customs Department
10:30 – 11:30	Italian experiences in the fight against irregularities and frauds to the EU's budget mainly with reference to cases of transnational fraud	Major Lorenzo VILLANI General Command of Guardia di Finanza
11:30 – 12:00	Brief notes on OLAF, the structural funds and AFCOS	Ms Delphine LANGLOIS OLAF (Dir. D – Policy Development and Hercules) Ms Aurelie BELZUNCES OLAF (Unit D3 - relations with Member States)
12:00 – 12:30	WORKSHOP (QUESTIONS AND CLOSURE) OF ROUND TABLE	

FOLLOWING, DEPARTURE OF ITALIAN DELEGATION

Interpretation from/into:

§ Italian <-> Croatian consecutive interpretation service will be provided by Ms Katja Anić.



MINISTARSTVO FINACIJA
Služba za suzbijanje nepravilnosti i prijevара

AFCOS sustav u Republici Hrvatskoj

Ivan Vinščak
Zagreb, 15. rujna 2016.

ZAŠTITA FINACIJSKIH INTERESA EU U RH

- ◆ **Članak 325. Ugovora o funkcioniranju Europske unije (2010/C 83) - obveza država članica Europske unije da štite financijske interese EU**
- ◆ **Poglavlje 32. „Financijski nadzor“ (četvrto mjerilo) – uspostaviti učinkovitu i djelotvornu koordinacijsku službu koja jamči ispunjavanje obveza koje proizlaze iz članka 280. stavka 3. Ugovora o osnivanju EZ i primjenu odredbi Uredbe (EZ) br. 2185/96 o izravnoj kontroli i nadzoru koji obavlja Komisija, posebno što se tiče obveze pomaganja inspektorima Komisije najkasnije nakon dana pristupanja.**
- ◆ **Uredba br. 883/2013 Europskog parlamenta i Vijeća o istragama koje provodi Europski ured za borbu protiv prijevара (OLAF)**
 - Uredbom se utvrđuje kako je **svaka država članica EU obvezna odrediti posebnu službu za koordinaciju borbe protiv prijevара** s ciljem zaštite financijskih interesa EU kako bi se olakšala suradnja i razmjena informacija s OLAF-om.

ZAŠTITA FINANCIJSKIH INTERESA EU U RH

PRAVNA OSNOVA

- ◆ **Zakon o proračunu (NN 87/08, 136/2012)**
 - Članak 3., stavak 1.: "AFCOS-sustav je sustav kroz koji se provodi koordinacija zakonodavnih, upravnih i operativnih aktivnosti s ciljem zaštite financijskih interesa Europske unije i neposredna suradnja s Europskim uredom za borbu protiv prijevара (OLAF)"
 - Članak 114a. "Republika Hrvatska kao korisnica pomoći Europske unije obvezna je osigurati zaštitu financijskih interesa Europske unije uspostavljanjem sustava za suzbijanje nepravilnosti i prijevара (AFCOS)"

- ◆ **Uredba o institucionalnom okviru sustava za suzbijanje nepravilnosti i prijevара (AFCOS sustav) – usvojena na VRH 28.11.2013. (NN 144/13)**
 - Uredbom se utvrđuje institucionalni okvir sustava za suzbijanje nepravilnosti i prijevара, s ciljem zaštite financijskih interesa Europske unije u Republici Hrvatskoj (AFCOS).

- ◆ **Odluka o osnivanju AFCOS-mreže (NN 151/13)**
 - Ukida se Odluka o osnivanju AFCOS mreže (NN 92/08)

AFCOS SUSTAV U REPUBLICI HRVATSKOJ

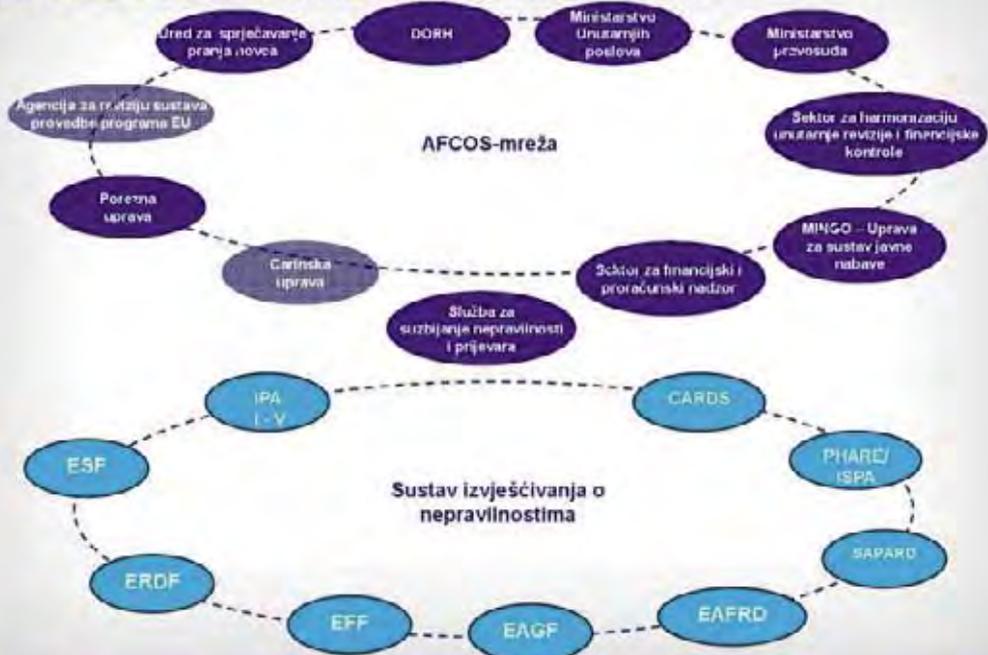
- ◆ **AFCOS (Anti Fraud Coordination Structure)** - je sustav kroz koji se provodi koordinacija zakonodavnih, upravnih i operativnih aktivnosti s ciljem zaštite financijskih interesa EU te neposredna suradnja s Europskim uredom za borbu protiv prijevара (OLAF-om)

- ◆ U Republici Hrvatskoj AFCOS sustav obuhvaća:
 - Akreditirana tijela koja upravljaju i/ili koriste sredstva EU (**Sustav izvještavanja o nepravilnostima**),

 - Tijela koja se bave suzbijanjem nepravilnosti, prijevара, korupcije ili nekog drugog oblika nezakonitih aktivnosti u sustavu (**AFCOS mreža**),

 - Ministarstvo financija – **Služba za suzbijanje nepravilnosti i prijevара (SSNIP)**, koja u AFCOS sustavu ima koordinativnu ulogu i predstavlja glavnu kontakt točku Europskom uredu za borbu protiv prijevара (OLAF)

AFCOS SUSTAV U REPUBLICI HRVATSKOJ



Zaštita financijskih interesa u RH

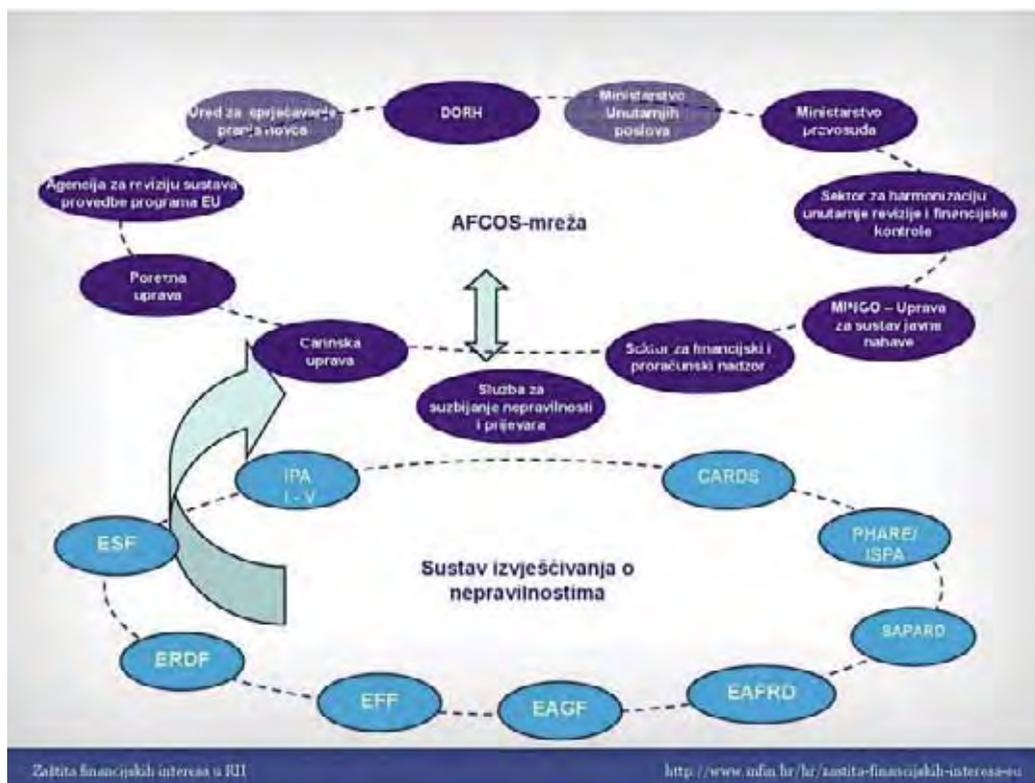
<http://www.mfia.hr/hr/zaštita-financijskih-interesa-en>

SUSTAV IZVJEŠTAVANJA O NEPRAVILNOSTIMA

- ❖ **Osnovna funkcija** Sustava izvještavanja o nepravilnostima je izvještavanje o nepravilnostima koje su utvrdila tijela Sustava u skladu s važećim procedurama.
- ❖ Svako tijelo u Sustavu izvještavanja o nepravilnostima imenovalo je **Osobu za nepravilnost** koja upravlja nepravilnostima i prijevarama u svom tijelu.
- ❖ **Svrha imenovanja Osoba za nepravilnost** je da svako od tijela u Sustavu izvještavanja o nepravilnostima ima osobu koja će se na operativnoj razini baviti nepravilnostima prijevarama, a čiji su primarni zadaci:
 - zaprimanje informacija o pojavi nepravilnosti i prijevara,
 - obavješćavanje nadređene odgovorne osobe o zaprimljenoj prijavi te praćenje postupanja po prijavljenoj nepravilnosti ili prijevari unutar tijela,
 - sastavljanje izvješća o nepravilnosti,
 - suradnja i komunikacija sa zaposlenicima unutar tijela te SSNIP-om,
 - vođenje registra o utvrđenim nepravilnostima i sumnjama na prijevaru.

Zaštita financijskih interesa u RH

<http://www.mfia.hr/hr/zaštita-financijskih-interesa-en>



SLUŽBA ZA SUZBIJANJE NEPRAVILNOSTI I PRIJEVARA

- ◆ **Služba za suzbijanje nepravilnosti i prijevara (SSNIP)**
 - Ima koordinativnu ulogu između tijela u Sustavu izvještavanja o nepravilnostima te AFCOS mreže
 - Predstavlja kontakt točku OLAF-u
 - Osnovana je u Ministarstvu financija i operativno mora biti neovisna od bilo kojeg tijela u AFCOS sustavu.
- ◆ **Služba se sastoji od 3 odjela:**
 - Odjel za prikupljanje i analizu podataka i izvještavanje o nepravilnostima
 - Odjel za praćenje postupanja po prijavljenim nepravilnostima i koordinaciju s nadležnim tijelima
 - Odjel za izobrazbu i upravljanje rizicima



SLUŽBA ZA SUZBIJANJE NEPRAVILNOSTI I PRIJEVARA

• Glavne zadaće SSNIP-a su:

- koordinacija zakonodavnih, upravnih i operativnih aktivnosti između tijela u AFCOS sustavu, s ciljem zaštite finansijskih interesa EU, te s tim u vezi za neposrednu suradnju s OLAF-om,
- razmjena informacija o nepravilnostima i prijevarama s tijelima u AFCOS sustavu i OLAF-om,
- osiguravanje provođenja neposrednih inspekcija i istraga OLAF-ovih istražitelja na teritoriju RH,
- izrada strateških dokumenta vezano uz zaštitu finansijskih interesa EU u RH kao i izrada strategije edukacija,
- izrada metodologije upravljanja rizicima vezano uz pojavu nepravilnosti i prijevara,
- izrada smjernica o upravljanju nepravilnostima kao i pravila vezano uz područje upravljanja nepravilnostima i prijevarama,
- provođenje edukacija za tijela AFCOS sustava vezano uz upravljanje nepravilnostima i prijevarama,
- primanje, kontroliranje i objedinjavanje izvješća o nepravilnostima u upravljanju i korištenju sredstava EU-a, u svrhu slanja OLAF-u,
- praćenje povrata nezakonito isplaćenih sredstava pomoći EU,
- vođenje registra o utvrđenim nepravilnostima, itd.

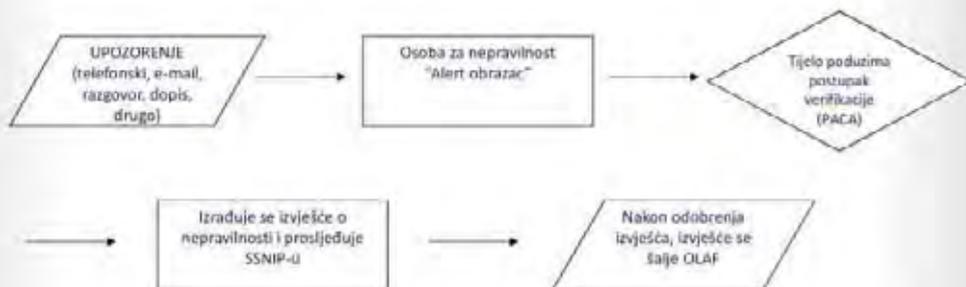
IZVJEŠTAVANJE O NEPRAVILNOSTIMA U OKVIRU ESI FONDOVA

- Tijela u Sustavu izvještavanja o nepravilnostima u skladu s važećim procedurama, **tromjesečno izvješćuje SSNIP** o nepravilnostima koje su utvrđene u projektima koji se provode u sklopu programa Europskih strukturnih i investicijskih fondova (ESI fondovi) (*čl. 3. Uredbe o institucionalnom okviru sustava za suzbijanje nepravilnosti i prijevара*)
- **Smjernice o upravljanju nepravilnostima** sadrže procedure o prevenciji, otkrivanju, postupanju, izvješćivanju i praćenju postupanja po prijavljenim nepravilnostima vezano uz korištenje sredstava EU fondova, sastavni su dio priručnika svih tijela u Sustavu izvještavanja o nepravilnostima koji moraju biti usklađeni sa Smjernicama, (*čl. 6. st. 3. Uredbe o institucionalnom okviru sustava za suzbijanje nepravilnosti i prijevара*)
- Slijedom zaprimljenih izvješća o nepravilnostima, **SSNIP provjerava njihovu kvalitetu**, u svrhu slanja Europskom uredu za borbu protiv prijevара (OLAF).

Zaštita finansijskih interesa u RH

<http://www.uzif.hr/hr/zastita-financijskih-interesa-eu>

IZVJEŠTAVANJE O NEPRAVILNOSTIMA U OKVIRU ESI FONDOVA



Zaštita finansijskih interesa u RH

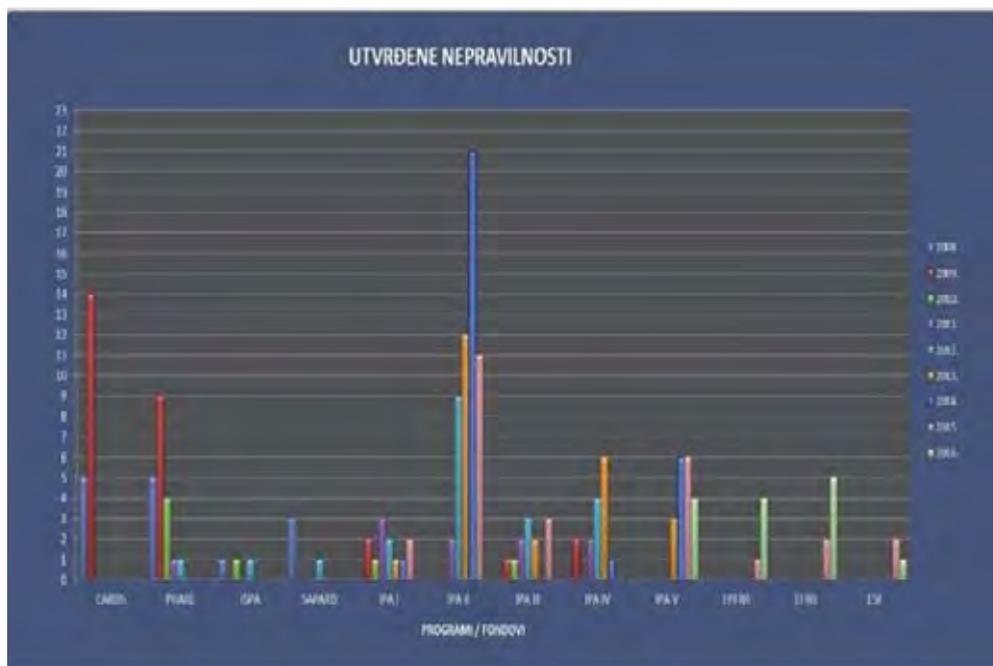
<http://www.uzif.hr/hr/zastita-financijskih-interesa-eu>

RB	EUROPSKI STRUKTURNI I INVESTICIJSKI FONDOVI	2013. – 2016.		
		prijavljeni	zavoreni	otvoreni
1.	EUROPSKI POLJOPRIVREDNI FOND ZA RURALNI RAZVOJ	5	1	4
UKUPNO		5	1	4

RB	PROGRAMI / FONDOVI	2008. – 2016.		
		prijavljeni	zavoreni	otvoreni
1.	PAA/ IPA	159	140	19
2.	Strukturni / ESI fondovi	15	1	14
UKUPNO		174	141	33

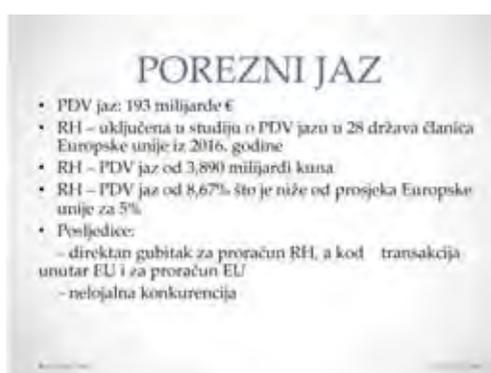
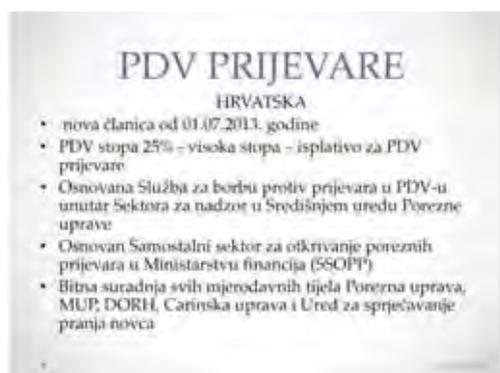
Zaštita financijskih interesa u IIII

<http://www.mfa.hr/hr/zastita-financijskih-interesa-eu>



Zaštita financijskih interesa u RII

<http://www.mfa.hr/hr/zastita-financijskih-interesa-eu>



SIVA EKONOMIJA

- Neizdavanje računa u određenim djelatnostima
- (ugostitelji, trgovci, pekari, frizeri, odvjetnici i dr.)
- Podizati svijest o plaćanju poreza – medijske kampanje



PRIJEVARE U RH

- početno otkrivanje nakon ulaska RH u Europsku uniju putem SCAC zahtjeva (administrativna suradnja na području PDV-a)
- informacije iz Eurofisca
- tablica analize rizika osmišljena u Samostalnom sektoru za otkrivanje poneznih prijevара (SSOPP)
- podaci na izvoru od ispostava Porezne uprave vezane za povrat PDV-a
- razvoj analize rizika u Poreznoj upravi

ROBA VISOKOG RIZIKA



NESTAJUĆI TRGOVCI

Tko su najčešće nestajući trgovci?

- Društva sa dugovima i društva u mirovanju
- Nova društva bez imovine
- Društva u vlasništvu stranih osoba koji inzistiraju da društvo ishodi PDV ID broj prije kupnje
- Društva koja nisu nadena na adresi sjedišta
- Društva bez zaposlenih i bez osoba za kontakt
- Društva poštanski sandučići
- Društva sa već poznatim sumnjivim direktorima

NESTAJUĆI TRGOVCI



NESTAJUĆI TRGOVCI

Mjere za zaustavljanje lažnih poduzetnika

- ukoliko se očividno na terenu utvrdi da je porezni obveznik lažni poduzetnik ili je isti nedostupan poreznom tijelu posluživajući se sljedeće mjere:
- dopis nadležnoj ispostavi u potrebi ukidanja ili suspenzije PDV ID broja (članak 77. stavak 7. i 8. Zakona o porezu na dodanu vrijednost – Narodne Novine broj 73/13 do134/14)
- donošenje rješenja o osiguranju naplate (članak 158. stavak 4. Općeg poreznog zakona)
- problem predmetnih društava šio su i dalje u registru
- bitna brza reakcija, predregistracijska kontrola (doslatni upitnik) i analiza rizika kako ne bi otkrivali takva društva isključivo preko SCAC-ova ili Eurofisca

Slučaj 1

- primljena je spontana informacija iz Poljske da je naš porezni obveznik potencijalni lažni poduzetnik
- hrvatski porezni obveznik primio je račune od poljskog društva za čokoladice (MARS, TWIX) i kavu (Jacobs Kronung) za koje je dalje ispostavio račune društvu u Cipru
- proizvodi su isporučeni u logistički centar (skladište) u Slovačku
- račun za prijevoz je ispostavljen od poljskog poreznog obveznika, naš porezni obveznik nema kumkata (e-mail korespondencija) sa poljskim poreznim obveznikom već je u postupku utvrđeno da je prijevoz organiziran od osobe iz Srbije

Slučaj 1



Footer Text

12/5/2016 11

SLUČAJ 1

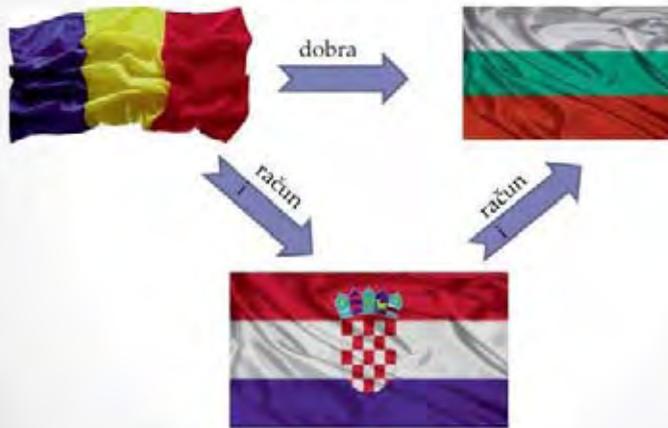
Kod poreznog obveznika je utvrđeno sljedeće:

- Novo društvo
- Nema imovine
- Direktni strana (BH, Cipar)
- Nema ključan ugovor o namni poslovnog prostora već je po dolasku inspektora Porezne uprave preokupio ugovor o namni strana
- Robu ožil po pohodi kasa špeditera, nema skladište
- Kao novi porezni obveznik ima početne velike transakcije
- (KAVA): izlazni račun od PL 43.644,40 EUR, izlazni račun prema CY 66.399,12 EUR
- (MARS, TWIX) izlazni račun od PL 98.755,20 EUR, izlazni račun prema CY 131.825,20 EUR
- Nakon što dobivajuca nakon što porezni obveznik primi uplate od kupaca
- Izvješćuje policiju kao istraganje (prevalni porezni obveznik u državi prijevi prijavio je isporuku prema CY, poljsko društvo u VIES u isporuku prema BH)
- Promjena uslova i (jedila društva

Slučaj 1

- Suradnja Carinske i Porezne uprave
- Porezni obveznik počinje uvoz dobara iz Srbije koje isporučuje u drugu DČ
- Predloženo carinsko pojačano praćenje (crvena ruža) što podrazumijeva detaljni pregled robe i dokumentacije
- Društvo se nalazi na listi Eurofisca kao conduit (provodnik) kompanija i pod pojačanim praćenjem je u nadležnoj ispostavi Porezne uprave
- Kako je isporuka oslobođena PDV-a bitna je provjeriti transport i isporuku dobara (SCAC zahtjev)

Slučaj 2



Forster Tax

12/5/2016 15

Slučaj 2

- Primljen SCAC zahtjev za hrvatskog poreznog obveznika iz Rumunjske i Bugarske
- RUMUNJSKA SCAC zahtjev
- Isporuka šećera u iznosu od 400.275,00 EUR hrvatskom poreznom obvezniku u Bugarskoj
- upit kakvo je fiskalno ponašanje našeg poreznog obveznika
- kako je evidentirano stjecanje iz Rumunjske i isporuka prema Bugarskoj
- ukoliko je hrvatski porezni obveznik uključen u organizaciju prijevoza zatražena je kompletna dokumentacija

Slučaj 2

- Putem obavijesti o činjenicama za oporezivanje utvrđeno je sljedeće:
- Porezni obveznik nije zatečen na adresi sjedišta
- Direktori i vlasnici su stranci (Bugarski državljani)
- Nema poslovnog prostora
- Ugovor o knjigovodstvenim uslugama je otkazan nakon dolaska inspektora, odvjetnik je otkazao punomoć
- Porezni obveznik je iskazao dug s osnove poreza na dobit u iznosu od 2.480.929,21 kn
- U PDV 5 obrascu je prijavljeno stjecanje u iznosu od 3.016.570,20 kn, a u ZP navedena je isporuka dobara u Bugarsku u iznosu od 12.690.473,20 kn
- Nema dokumentacije o prijevozu

Slučaj 2

Poduzete mjere:

- Poslan dopis Ispostavi o ukidanju PDV ID broja
- Doneseno rješenje o ovrhi od strane nadležne Ipostave
- Trenutno kontakti sa Službom za ovrhu oko mogućeg pokretanja probja pravne osobnosti iz sljedećih razloga:
 - porezni obveznik je dao posajmice društvima u drugim DC od kojih je nekima uklonit PDV ID broj i društvima u trećim zemljama, bez garancija i bez da je prvotno platio porez
 - predmet je predstavljen u Bratislavi za moguću multilateralnu kontrolu (Bugarska, Rumunjska i Hrvatska)

Slučaj 2

SCAC BUGARSKA

- Novi SCAC obrazac primljen iz Bugarske
- isporuka tune i kave u iznosu od 694.337,54 EUR
- sumnja u obavljene transakcije
- upit da li su dobra stvarno primljena i dostava dokumentacije?
- razlozi za ukidanje PDV IB
- da li je porezni obveznik osumnjičen za PDV prijevare?

Slučaj 2



Slučaj 2

ODGOVOR

- Porezni obveznik nije dostavio dokumentaciju iz koje bi se moglo utvrditi da je do isporuke došlo
- PDV ID broj je ukinut iz sljedećih razloga:
- porezni obveznik nije dostupan poreznom tijelu
- porezni obveznik je izvukao novac iz društva putem pozajmica a nije platio porez na dobit u iznosu od 2.480.929,21 kn
- pozajmice isplaćene društvima kojima je ukinut PDV ID broj
- nema vjerodostojne dokumentacije o isporukama

Slučaj 3

- Društvo A – nadzor za razdoblje od 01.01.2013. - 31.12.2014. godine
- otkup zlata od većeg broja fizičkih osoba talijanskih državljana u Hrvatskoj
- zlato se šalje na preradu u Hrvatsku i Italiju
- prodaje se u lancu lažnim poduzetnicima unutar Republike Hrvatske
- porezni obveznik na kraju lanca zahtjeva povrat PDV-a obzirom da isporučuje zlato u drugu DC (Italiju)
- Kako bi se provjerio otkup zlata od fizičkih osoba Talijana poslan je SCAC zahtjev u Italiju u kojem je postavljen sljedeći upit:
- Lida li je stvarno došlo do isporuke zlata od strane talijanske državljanke prema hrvatskom poreznom obvezniku A 7
- 2. gdje je izvršena isporuka?
- 3. da li je talijanska državljanica primila novac i u kojem iznosu?

Slučaj 3

- Odgovor iz Italije:
- nema dobara,
- nema isporuke,
- dokumentacija je lažna i
- nema plaćanja
- Daljnji koraci:
- poslano još pet zahtjeva u Italiju zbog provjere otkupnih blokova i otkupa zlata od talijanskih državljana
- Odgovor da fizičke osobe nisu prodale zlato, neke od osoba su u staračkom domu i sl.

Slučaj 3



Ms. Adrijana BAGO

Criminal police directorate, National police office for suppression of corruption and organized crime, Economic crime and corruption department of the Republic of Croatia

COOPERATION PROJECT IN THE ANTI-FRAUD SECTOR



REPUBLIC OF CROATIA
MINISTRY OF FINANCE
CUSTOMS DIRECTORATE

EXPERIENCES IN FIGHT AGAINST IRREGULARITIES AND FRAUDS
TO THE EU BUDGET

14.9.2016. 3

COOPERATION PROJECT IN THE ANTI-FRAUD SECTOR



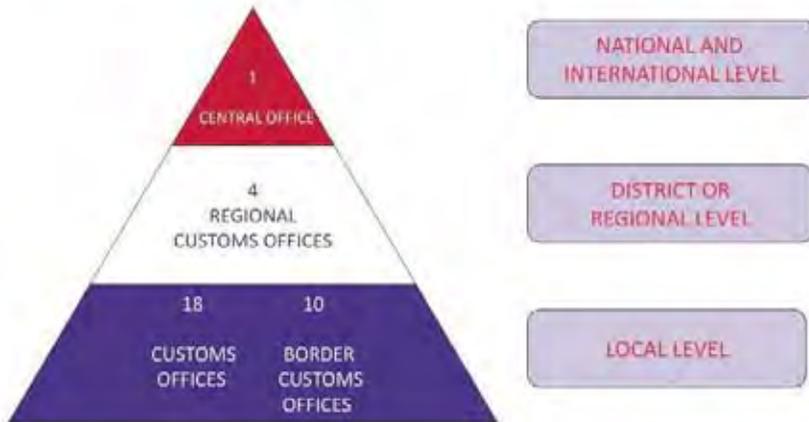
Borders – 3.322,9 km
Land borders – 2.374,9 km
Sea borders – 948 km

14.9.2016. 3



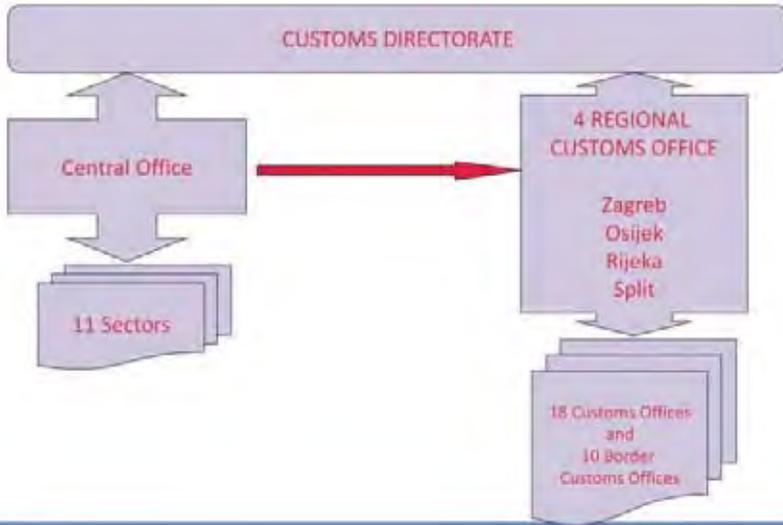
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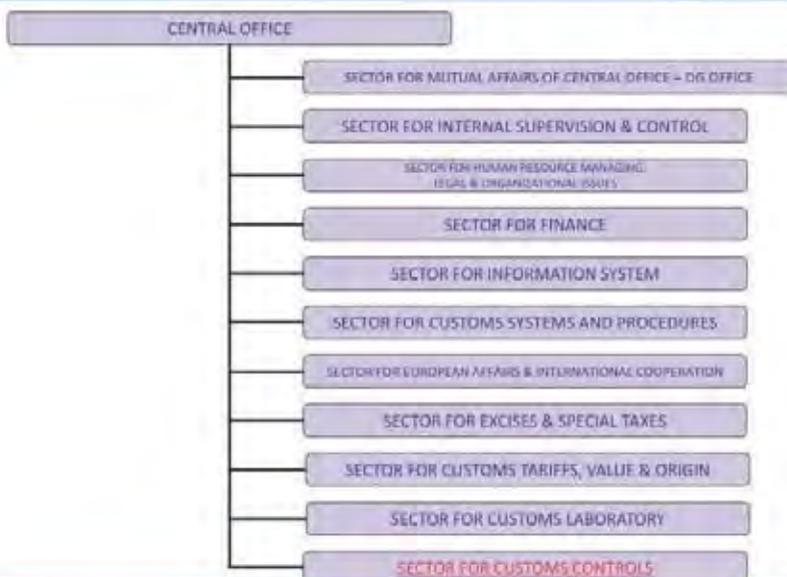
14.9.2016.

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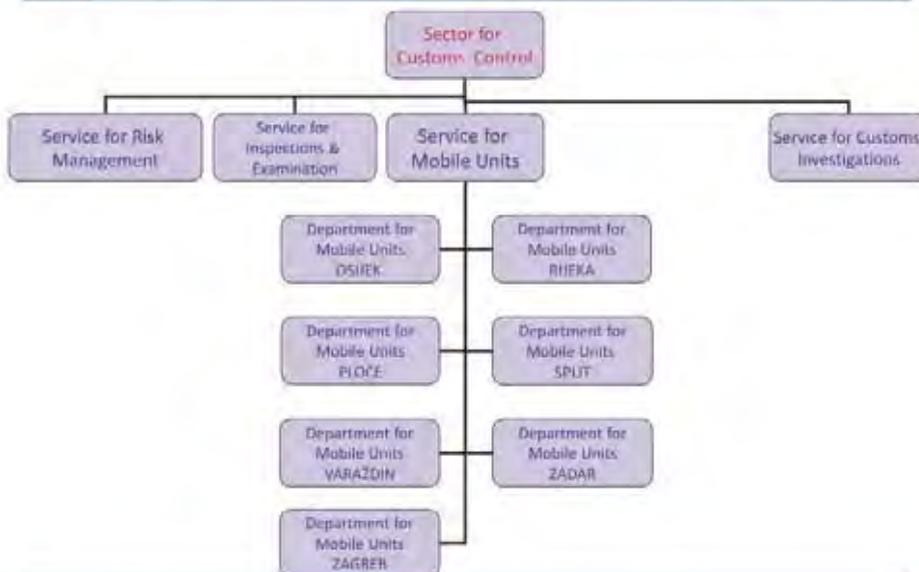
14.9.2016.

6



21.9.2016

7



24.9.2016

8



- **Customs Service Act (OG 68/13-30/14)**

- **Goals:**

- implementation of single customs, excise and tax regulations
 - Establishing of safety and fiscal protection at the borders and on the territory of the Republic of Croatia and the EU
 - Combating "grey economy" – extended scope of work
 - Creating more efficient, flexible and more economic organizational, operative and administrative premises for conducting tasks within customs competence
 - Organizing new tasks, methods of management, clear formulation of competences, responsibilities and labor law status of customs officers



- **Further development of the strategy of Customs Administration:**

- Simplification of legislation and efficient implementation of customs and excise procedures
 - Effective collection of duties and implementation of trade-policy measures
 - Protection of EU citizens and fight against organized crime
 - Use of information technology and expanding of e-operation
 - Modernising the customs service and reinforcing cooperation



- **Cooperation with police:**

- Guidelines on cooperation between Customs Administration and Police Directorate (2014, December 3)
 - Integrated Border Management IBM (border police, customs, inspections)
 - Strategy of the Integrated Border Management and the associated Action Plan for its implementation (OG 22/14)
 - Agreement on cooperation in IBM (2015)



- **Customs Competences:**

- COLLECTION, ASSESSMENT, RECORDING, PROCESSING AND USE OF DATA AND INFORMATION
 - REVIEW OF RELATED DOCUMENTS AND VERIFICATION OF ITS AUTHENTICITY AND VERACITY
 - VERIFICATION OF THE IDENTITY OF PERSONS
 - CHECKING OF THE STATUS AND CHARACTERISTICS OF THE GOODS
 - SUMMONING
 - GIVING WARNINGS AND ORDERS
 - TEMPORARILY RESTRICTION OF FREEDOM
 - EXAMINATION OF PERSONS
 - INSPECTION OF GOODS
 - FOLLOWING, STOPPING, INSPECTION AND SEARCH OF MEANS OF TRANSPORTATION
 - ENTERING TO BUSINESS PREMISES, PREMISES AND FACILITIES IN ORDER TO INSPECT AND SEARCH THEM
 - TEMPORAL SEIZURE OF GOODS AND DOCUMENTS
 - USE OF MEANS OF COERCION



- **Cooperation with police:**

- **Ministry of Interior**
 - Criminal Police Directorate
 - Border Police Directorate
 - Mobile units
 - interagency co-operation
 - centrally
 - locally
 - exchange of information
 - decision making
 - taking measures



- **Cooperation with police:**

- Law on the simplifying of the exchange of information between law enforcement agencies of the EU Member States (OG 56/15)
 - COUNCIL FRAMEWORK DECISION 2006/960/JHA of 18 December 2006 on simplifying the exchange of information and intelligence between law enforcement authorities of the Member States of the European Union
 - Protocol on cooperation and information exchange between MoI and MoF – CD, TD, FI and FTU (2007)
 - Protocol on cooperation and establishment of the interagency working group for ML and TF



▪ Seizures:

	2013	2014	2015
CIGARETTES (pcs)	3.445.983	12.873.542	18.884.201
TOBACCO (kg)	10.062,44	26.325,60	53.591,62

14.9.2016.

18



▪ Seizures:

	2013	2014	2015
DRUGS (kg)	313,00	286,62	349,56
IPR (value)	app 27 mil €	app 7,5 mil €	app 12,5 mil €

14.9.2016.

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▪ **Seizures:**

	2013	2014	2015
CASH (€)	1.239.377,46	235.557,00	246.713,00
ILLEGAL PERSONS (no)	261	231	20

14.9.2016

18

▪ **Minor offences and criminal charges:**

	2014	2015	2016 (I Q)
CUSTOMS OFFENCES	9.188	13.971	2.735
CRIMINAL CHARGES	35	48	19

14.9.2016

19



- Cooperation with police – numbers in 2014:
 - Service for mobile units together with Mol has conducted 1.062 joint actions
 - In joint actions are included coordinated actions with vessels at sea
 - Customs dogs for detection used in coordinated actions
 - Other coordinated actions on road and market
 - Technical and other support



- Cooperation with police – numbers in 2015:
 - Service for mobile units together with Mol has conducted 1.162 joint actions
 - In joint actions are included coordinated actions with vessels at sea; road; market
 - Customs dogs for detection used in coordinated actions
 - Pursuant to Plan of joint actions – coordinated joint actions on sea
 - CA has customs vessels - Dubrovnik, Rijeka, Split, Zadar
 - Service for Mobile Units - 114 joint actions in relation to activities on sea



14.9.2016

11



14/9/2016

22



14/9/2016

23



14.9.2016.

24



14.9.2016.

25



14.9.2016.

26



▪ Best practices – Case 1

- October 12, 2015 – Mobile unit Zagreb – Mobile unit of PD, Mol
- control of truck with registration plates of RS
- entrance to HR from SI
- checks in customs databases – raw tobacco – RS – SI company
- suspicion in illegal entrance of excise goods to HR
- transshipment of goods in a van (owner from HR)
- raw tobacco found – on wholesale market, in truck, inside warehouse
- 20.026,00 kg of raw tobacco
- tobacco and two vehicles were temporarily seized
- Law on Excise Duties – failure to register for activities with excise goods

14.9.2016.

27



14.9.2016.

28



14.9.2016.

29



14.9.2016.

30



• Best practices – Case 2

- September 28, 2015 – Mobile unit Zagreb – Service for OC of Mot
- control of two tank truck with lubricants from SI, on entrance to HR
- discrete monitoring



• Best practices – Case 2

- load of liquid into the other truck
- both tank truck were transporting anticorrosion agents, and with no amounts for the arrival
- in the whole action – 120.000 l of lubricants was seized
- on market were sold as diesel fuel
- 5 trucks seized and one storage of tank (80.000 l)
- unlawful handling of goods contrary to the provisions of Law of Excise Duties
- samples taken for analyses in customs laboratory





14/3/2019

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▪ Best practices – Case 3

- April 23, 2013 – Mobile unit Osijek – PD vukovarsko-srijemska
- enhanced measures of control on state road A3
- personal vehicle with registration plates of SE
- in trunk was found– 36 vacuum plastic packages
- in total – 27,25 kg of marijuana
- acting according to the Guidelines on cooperation CU & MoI

14/3/2019

35



14/9/2016

36



▪ Best practices – Case 4

- July 14, 2014 – Mobile unit Zagreb – PD Zagreb, OC Unit
- Joint operation ŽIG I
- Misdemeanor court order
- Several searches of business, private premises, other objects
- Reasonable doubt on illegal trade of goods – contrary to Trademark Act; Activities of unregistered production, storage, sale
- Following goods was seized:
 - 113.628 different articles of various protected brands
 - 3.623,60 kg of raw material for production of handbags
 - 13 sewing machines, textile labels of manufacturer
- The total estimated value of textile products, leather accessories and footwear - 8.083.585,30 EUR

14/9/2016

37



14.3.2016.

30



14.3.2016.

35



▪ Best practices – Case 4

- May 7, 2015 – Mobile unit Zagreb – PD Zagreb, OC Unit
- Joint operation ŽIG II
- Misdemeanor court order
- Several searches of business, private premises, other objects
- Following goods was seized:
 - 120.468 different articles of various protected brands
 - 2.041,70 kg of raw material for production of handbags
- Temporarily sealing of three locations
- The total estimated value of textile products, leather accessories and footwear - 1.866.386,60 EUR

24/9/2015



24/9/2015

24

Ms. Delphine LANGLOIS⁷

OLAF (Dir. D – Policy Development and Hercule)



OLAF investigations in the structural funds (OLAF report 2015)

Figure 10: On-going investigations at the end of 2015, divided by sector



OLAF.D1



⁷Analogo intervento è stato tenuto anche in occasione della Round Table di Parigi.

⁷The same speech was also made at the Paris Round Table.

OLAF Financial recommendations for structural funds

(OLAF report 2015)

Figure 14: Amounts recommended by OLAF for financial recovery in 2015, divided by sector (million EUR)

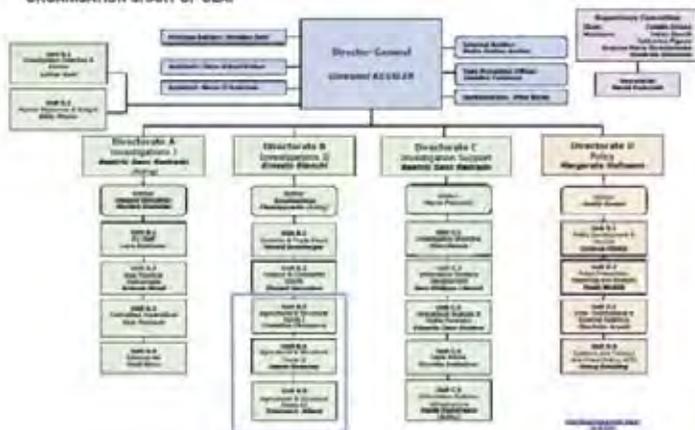
Reporting sector	Amount recommended
Structural & Social Funds	624.0
Customs and Trade	97.9
External Aid	76.1
Centralised Expenditure	42.0
Agricultural Funds	36.8
New Financial Instruments	10.4
EU Staff	0.9
Total	888.1

35100 2



New investigative unit for structural funds

ORGANISATION CHART OF OLAF



34100 3



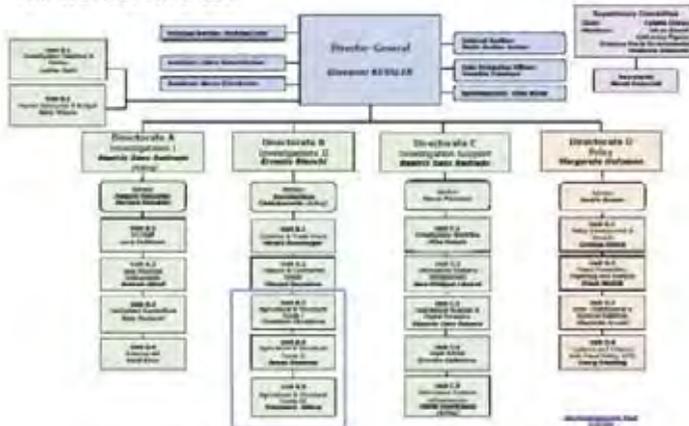
OLAF experience in structural funds

- Cases more and more transnational, cross border in nature
- Financial damage much higher for transnational cases
- Loopholes in the cooperation between administrative authorities but also administrative/ judicial authorities
- Fragmentation of the administrations involved
- risk analysis to be improved



New Investigative unit for structural funds

ORGANISATION CHART OF OLAF



Magnitude of the transnational dimension of fraud and irregularities affecting the EU budget

	PP2000-06		PP2007-13		TOTAL	
	N	EUR	N	EUR	N	EUR
Reported irregularities	28 473	5 669 163 800	16 755	5 191 655 821	45 228	10 860 819 621
With transnational element	171	31 186 290	109	400 746 692	280	431 932 982
% on total	0.6%	0.6%	0.7%	7.7%	0.6%	4.0%

Source: IMA

	Irregularities with transnational element		Total reported irregularities		% on total	
	N	EUR	N	EUR	N	EUR
Cohesion policy	280	431 932 982	45 228	10 860 819 621	0.6%	4.0%
Agriculture	470	95 450 933	35 303	1 984 744 027	1.3%	4.8%
Pre-accession	198	28 619 120	3 653	425 871 897	5.4%	6.7%
OVERALL	948	556 003 034	84 184	12 271 432 545	1.1%	4.2%

Source: IMA



Evaluation of Regulation 883/2013

- Article 19 of Regulation 883:

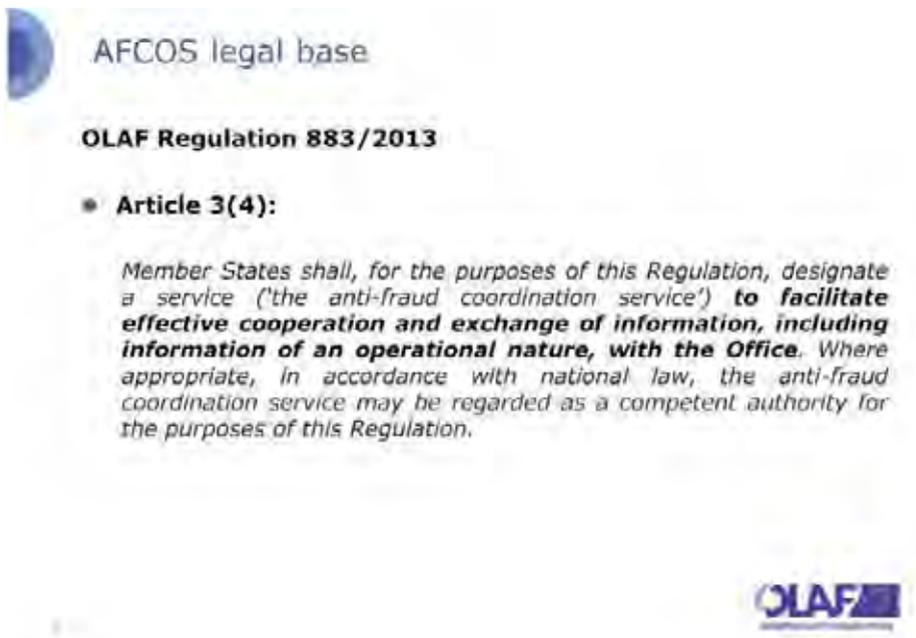
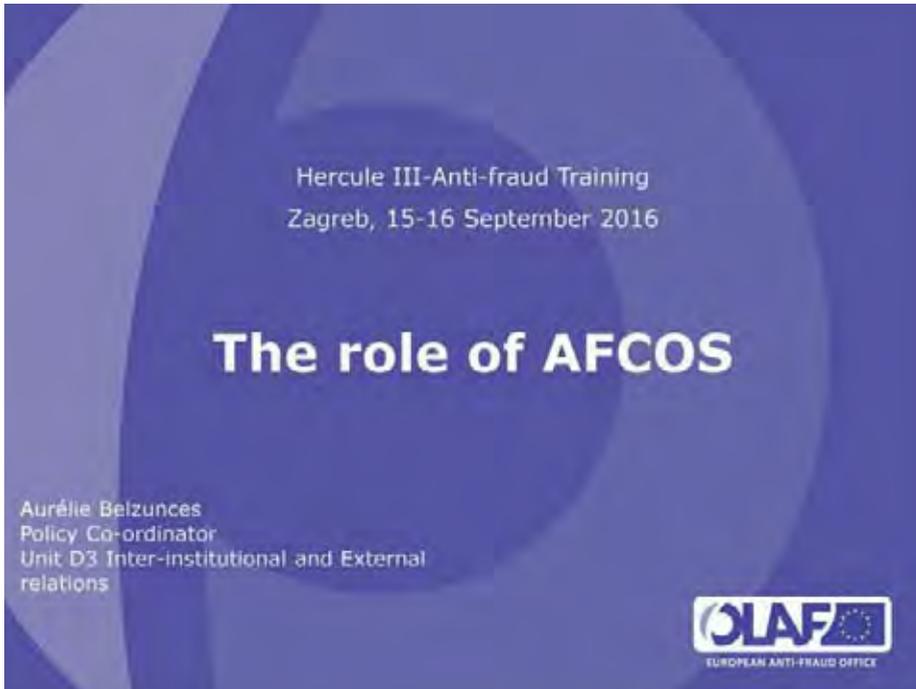
"By 2 October 2017, the Commission shall submit to the European Parliament and the Council an evaluation report on the application of this Regulation. That report shall be accompanied by an opinion of the Supervisory Committee and shall state whether there is a need to amend this Regulation

Delphine LANGLOIS

OLAF, Directorate D - Policy
Unit D.1 Policy Development

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delphine.langlois@ec.europa.eu





Cooperation with Member States – the AFCOS

- **General provisions in Article 325 of the Treaty on the Functioning of the EU**

- **OLAF Regulation 883/2013**

- **Article 3(4):**

*Member States shall, for the purposes of this Regulation, designate a service ("the anti-fraud coordination service") to **facilitate effective cooperation and exchange of information, including information of an operational nature, with the Office.** Where appropriate, in accordance with national law, the anti-fraud coordination service may be regarded as a competent authority for the purposes of this Regulation.*



Cooperation with Member States – the AFCOS

- **General provisions in Article 325 of the Treaty on the Functioning of the EU**

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Possible functions of AFCOS (II): Administrative and policy responsibilities

- Taking the **lead in creating and implementing a national anti-fraud strategy** aimed at protection of the EU financial interests
- Promoting **administrative and/or legislative adaptations** leading to a more efficient protection of EU financial interest
- Identification of possible **weaknesses in the national system for the management of EU funds**
- **Awareness raising**, including the dissemination of information and communication
- **Training** activities





Two-days Round Table

«COOPERATION PROJECT IN THE ANTI-FRAUD SECTOR»

PARIS, 13 OCTOBER 2016

"MINISTÈRE DE L'ÉCONOMIE ET DES FINANCES"

(IMMEUBLE ATRIUM, CICC, 5 PLACE DES VINS DE FRANCE, 75573 PARIS CEDEX 12)



IT >< FR (interpretation available)

This conference is supported by the European Union Programme Hercule III (2014-2020). This programme is implemented by the European Commission. It was established to promote activities in the field of the protection of the financial interests of the European Union. (for more information see http://ec.europa.eu/anti_fraud/about-us/funding/index_en.htm)

This communication reflects the view only of the author, and the European Commission cannot be held responsible for any use which may be made of information contained therein.

12 October 2016

ITALIAN DELEGATION

- 1) Lieutenant Colonel Ugo LIBERATORE
- 2) Mr Antonio PANTE
- 3) Mr Angelo ZEDDE
- 4) Lawyer Luca PAOLETTI

13 October 2016

09:00 – 09:30	Welcome speech Introduction to the Round table.	<p style="text-align: center;">Mr Bruno NICOLAUD <i>French AFCOS</i></p> <p style="text-align: center;">Mr Jacques LOVERGNE <i>Audit Authority CICC</i></p> <p style="text-align: center;">Mr Luca PAOLETTI <i>Advisor of Department for European Policies</i></p> <p style="text-align: center;">Lieutenant Colonel Ugo LIBERATORE <i>Italian AFCOS</i></p>
<i>Chair of the meeting:</i>		
09:30 – 10:00	The French AFCOS: organization and role	<p style="text-align: center;">Mr Bruno NICOLAUD <i>French AFCOS</i></p>
10:00 – 10:30	The coordination role of the general commissionerhip in equal territories (GCET) in EU funds management	<p style="text-align: center;">Ms Pauline MELKA <i>GCET</i></p>
10:30 – 11:00	The Italian AFCOS and Development of the Project: "Cooperation in the Anti-Fraud Sector"	<p style="text-align: center;">Lieutenant Colonel Ugo LIBERATORE <i>Italian AFCOS</i></p>
11:00 – 11:30	The audit authority action:	<p style="text-align: center;">Mr Jacques LOVERGNE / Ms Carole DUQUEROY <i>CICC</i></p>
11:30 – 12:00	Managing authorities strategies and operational experiences	<p style="text-align: center;">Mr David DUVAL <i>French regions association</i></p> <p style="text-align: center;">Mr Stephane NOTTIN <i>Ile de France region</i></p>
12:00 – 12:30	Brief notes on OLAF, the structural funds and AFCOS	<p style="text-align: center;">Ms Delphine LANGLOIS <i>OLAF (Dir. D – Policy Development and Heritage)</i></p>
12:30 – 14:00	LUNCH IN THE AUBERGE AVEYRONAISE RESTAURANT (75012)	
14:00 – 15:00	WORKSHOP (QUESTIONS & CLOSURE) AND DEPARTURE OF ITALIAN DELEGATION	

Mr. Luca PAOLETTI

Advisor of Department for European Policies

Authorities, Dear Visitors good morning. My name is Luca Paoletti and I am the delegated lawyer, by Counsellor Diana Agosti, Head of Department for European Policies of the Presidency of the Council of Ministers, and appointed to act as an expert for the Department.

Cons. Agosti unfortunately - due to undelayable institutional commitments – could not be present and apologizes for the unexpected absence.

Before starting, I would like to thank you all for participating in the project, with a particular regard to the French Authorities for their kind hospitality.

The Italian delegation, headed by Colonel Ugo Liberatore, uses the high skills of the Antifraud Unit of the Guardia di Finanza and the valuable collaboration of the Ministry of Economy and the Bank of Italy FIU.

In the past, Italy has achieved relevant results in fighting Community fraud, obtaining important awards. The COLAF is an example. Established by law in 1992 and later incardinated at the DPE, it has become one of the “best Italian practices” most appreciated at European level, and taken as an inspiration for the recent EU Regulation 883/2013, which required all Member States to establish Central Antifraud Coordination Structures - AFCOS for a better cooperation in the field of anti-fraud activities. The phenomenon of fraud in

transnational situations is a sensitive issue within the EU that, if not properly addressed, can negatively impact various areas, such as growth and employment, financial losses and illegal economy.

This situation may also lead to reputational damages that can adversely affect the citizens confidence towards the European Institutions, a relationship already endangered by the recent fracture caused by Brexit.

As you may recall, the result of the referendum held on June 23, 2016 showed that 51.9% of British voters chose for the UK out of the EU. This is a fact, its consequence is still an uncertainty for Europe and for the globalized financial markets. We need to think over what happened and learn from it, in order not to make the same mistakes in the future and to preserve the common values of the European construction. With the signing of the Treaties of Rome on March 25, 1957 Six Member States (namely Germany, France, Italy, Belgium, Netherlands and Luxembourg) founded the EEC, European Economic Community, that in 1992 became the European Union. In the early fifties the UK was repeatedly invited to join in signing, together with other members, the Paris Treaty to give life to the ECSC (European Coal and Steel Community), but it rejected the invitation, preferring to implement trade relations with the Countries of the Commonwealth and to

build a free trade area with other European Countries (Austria, Denmark, Norway, Portugal, Sweden and Switzerland) with the establishment of EFTA - European Free Trade Association.

The EFTA has not had the expected economic results and this urged the United Kingdom and other Countries to join the EEC in January 1973.

Many are the benefits of the joining of the UK, including a significant boost to the free movement of goods, services and capital, especially in the financial markets. However, the UK has always had an ambivalent attitude towards the EU, looking for exceptions on social contributions, immigration, common monetary policy, and free movement.

The English liberal view did not appear fully consistent with the more inclusive policies of the other Member States and this can be the reason why the 51.9% of the British electorate voted to exit the EU. What prevailed in voters was a sense of fear towards the uncertainties of the future and a sense of mistrust towards the European machine which has not always been understandable to citizens. The exit of the UK is decided but not yet effective.

Brexit was a lightning bolt that hit the EU, calling each of us to a deep meditation on the problems raised by the Euro-skeptics of the 28 Countries. It requires new policies, renewed for the 27 Countries that now form the Union. We need a greater integration between Member States, even in the prevention and fight against money laundering and in the area of fraud prevention. This is necessary to create confidence towards the Institutions and to avoid populist tendencies.

The sector of "Structural Funds" represents

the largest item of expenditure within European funding and it is particularly at risk of fraud, often transnational. Therefore an efficient, standardized and prompt communication between AFCOSs is essential to prevent more effectively the risk of cross-border fraud. Nowadays, the field is not yet protected by means of mutual administrative assistance between Member States.

Today's project is aimed at encouraging the implementation of the regulatory framework to improve the coordination between the national AFCOS (Anti-Fraud Coordination Service).

The Cooperation Project in the anti-fraud Sector can be a concrete sign of renewed vigor to the European integration project. Delegates of the Member States participating in the project have a moral responsibility to ensure that today's work will effectively contribute to promote the identification and standardization of a common and shared set of information, to help the improvement of the communication between AFCOS, in compliance with the organizational autonomy of each Member State. Only the standardization of information and a shared prompt manner of communication will be the most effective way to prevent fraud in transnational Structural Funds.

The Department of European Affairs strongly believes in the importance of this Cooperation Project, for this reason it has given full support to the project born on the spur of the Antifraud Unit of the Guardia di Finanza. I therefore thank them for their commitment to the success of this initiative and I wish you all good work, giving the word to for the continuation of work.

Mr. Bruno NICOULAUD

French AFCOS



Présentation du SCAF français

Bruno NICOULAUD



I) LE ROLE DE LA DNLF

II) LA COMMUNICATION DE LA DNLF SUR LES ACTIVITES DE L'OLAF

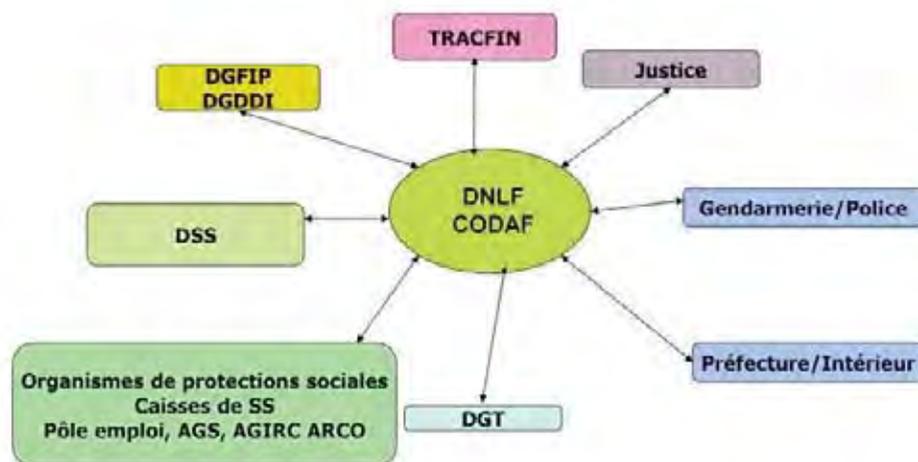
I) LE ROLE DE LA DNLF

La DNLF

- Une structure « agile », créée en 2008, rattachée au Premier ministre et mise à disposition du Ministre de l'économie et des finances.
- Une équipe pluri disciplinaire de 12 cadres experts.
- Une approche intégrée de la lutte contre la fraude aux finances publiques sur l'ensemble de la chaîne de valeur de cette activité (prévention, détection, sanction)



Principaux partenaires de la DNLF



Les missions de la DNLF

Les missions principales sont:

Veiller à l'efficacité et à la coordination des actions menées en matière de lutte contre la fraude ;

Améliorer la connaissance partagée des fraudes grâce notamment à un catalogue mutualisé de formations;

Développer les échanges, croisements de fichiers et les applications informatiques ;

Contribuer à la mise en œuvre d'une politique nationale de prévention et de communication ;

Mieux garantir le recouvrement des recettes publiques, le versement des prestations sociales et l'efficacité des sanctions ;

Définir des axes de coopération renforcée avec les organismes et administrations étrangers ;

Piloter l'activité des comités locaux de lutte contre la fraude ;

Proposer toute réforme permettant d'améliorer la lutte contre la fraude;

Assurer la préparation pluri annuelle du PNLF et le secrétariat du CNLF présidé par le Premier Ministre.

Les actions de la DNLF

1) l'élaboration et le suivi du plan national de lutte contre la fraude

Chaque année depuis la création de la DNLF se réunit un comité national de lutte contre la fraude qui valide un PNLF interministériel préparé par la DNLF



Les actions de la DNLF

- Outre le Ministre chargé du budget qui supplée le Premier ministre en cas d'absence, le comité national est composé des ministres concernés, des présidents des principaux organismes nationaux de protection sociale et de quatre parlementaires. Il est chargé d'orienter la politique du gouvernement en matière de lutte contre les fraudes portant atteinte aux finances publiques. Son secrétariat est assuré par la DNLF.
- Parallèlement, le Ministre du travail préside chaque année la commission nationale de lutte contre le travail illégal (CNLTI) qui associe les partenaires sociaux en vue de l'adoption d'un plan biennal de lutte contre le travail illégal

Les actions de la DNLF

Cette année pour la première fois, un plan stratégique de 3 ans a été validé à l'occasion du CNLF du 14 septembre 2016

Les points clés

- Une démarche de construction partagée avec plus de 20 partenaires
- Un plan en deux parties:
 - une première partie structurée autour de 5 axes stratégiques;
eux-mêmes déclinés en objectifs et actions;
 - une seconde partie qui détaille pour chaque action:
les phases et les livrables prévus;
pour les 3 prochaines années.

Les actions de la DNLF

Les grands axes stratégiques

- **Adapter les processus de contrôle aux mobilités internationales**

Les actions concernent principalement l'échange automatique d'informations fiscales, la lutte contre la fraude au détachement, la lutte contre la fraude à la TVA intracommunautaire, le renforcement du suivi des transferts de fonds supérieurs à 10000 euros, la baisse du seuil de déclaration des prix de transfert ou le contrôle d'existence et de résidence ;

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Les grands axes stratégiques

- **Optimiser la gestion et la sécurisation de l'information numérique**

Les actions portent en majorité sur le partage des données et l'échange d'information entre les partenaires, l'accès à la DSN, l'approfondissement des démarches de data mining, la dématérialisation des échanges d'informations et la lutte contre la fraude internet.

Les grands axes stratégiques

- **Optimiser la gestion et la sécurisation de l'information numérique**

Objectif 1: renforcer le partage des données

Objectif 2: exploiter tout le potentiel de la science de la donnée

Objectif 3: dématérialiser les échanges d'information

Objectif 4: identifier et lutter contre les fraudes s'appuyant sur internet

Les actions de la DNLF

Les grands axes stratégiques

- **Renforcer la lutte contre la fraude documentaire et identitaire**

Les actions sont notamment orientées autour de la dématérialisation des documents d'état civil (communication électronique des données d'état civil, sécurisation des titres (DOCVERIF, VISABIO) ou la sécurisation des identités via AGDREF ou le NIR.

Les grands axes stratégiques

- **Renforcer la lutte contre la fraude documentaire et identitaire**

Objectif 1: dématérialiser et sécuriser les documents d'état civil

Objectif 2: sécuriser les titres

Objectif 3: sécuriser les identités dans les fichiers des organismes sociaux

Les grands axes stratégiques

- **Développer des cartographies des risques**

Les actions qui sont inscrites pour la première fois sur cette thématique dans un PNLF s'appuient sur la promotion de mesures sur la transparence internationale dans les organisations internationales ; la création d'un service d'analyse de risque à la DGDDI ou le développement de cartographies des risques dans les organismes de protection sociale ou les organismes payeurs de fonds européens.

Les actions de la DNLF

Les grands axes stratégiques

- **Développer des cartographies des risques**

Objectif 1: promouvoir une approche cohérente et ambitieuse en matière de lutte contre la fraude à l'échelle internationale dans l'ensemble des enceintes pertinentes (UE, G7, G20, GAFI, OCDE)

Objectif 2: améliorer la connaissance et l'évaluation de la fraude pour renforcer les dispositifs de prévention, détection et sanction

Objectif 3: mieux connaître les pratiques frauduleuses en matière frauduleuses en matière de travail illégal et de faux détachement

Objectif 4: réaliser une évaluation nationale des risques en matière de lutte contre le blanchiment et le financement du terrorisme

Objectif 5: renforcer l'approche par les risques en matière de lutte contre la fraude aux intérêts de l'UE

Les grands axes stratégiques

- **Améliorer les techniques d'investigation, l'effectivité des sanctions et le recouvrement**

Les actions visent à renforcer la mutualisation des informations, les contrôles entre partenaires (task force TVA, coopération DGFIP/DGDDI), la détection des fraudes aux intérêts de l'UE, le renforcement de l'expertise recouvrement sur le modèle des pôles de recouvrement spécialisés à la DGFIP, l'amélioration des mesures conservatoires en matière douanière ou le développement de formations transverses dédiées à la fraude.

Les grands axes stratégiques

- **Améliorer les techniques d'investigation, l'effectivité des sanctions et le recouvrement**

Objectif 1: promouvoir des techniques de détection et d'enquête adaptées

Objectif 2: améliorer l'efficacité des sanctions

Objectif 3: améliorer le recouvrement des amendes et des créances

Objectif 4: développer la formation et la professionnalisation des services

Les actions de la DNLF

2) le pilotage des CODAF



- **Origine** : décret du 25 mars 2010 qui prévoit dans chaque département la création d'un comité opérationnel départemental anti-fraude
- ✓ **Objectifs** : décloisonnement culturel, partage des expériences et des bonnes pratiques entre participants, organisation de contrôles conjoints

Les actions de la DNLF

L'action locale en matière de lutte contre la fraude : le rôle des CODAF



- **Fonctionnement** : une autorité conjointe du Préfet et du Procureur de la République avec deux formations possibles en comité plénier et en comité restreint
- **Missions** : organiser des opérations conjointes de contrôle et détecter des fraudes par des échanges d'informations entre partenaires
- **Pré-requis** : levée du secret professionnel entre partenaires du CODAF
- En 2015: 8940 opérations concertées, 8084 transmissions d'informations ente partenaires et 289,4 millions d'euros de redressement

Les actions de la DNLF

Coordination et valorisation de l'action des comités opérationnels départementaux anti-fraude (CODAF)

Enjeux :

- Définir des orientations locales dans le cadre du Plan National de Lutte contre la Fraude (PNLF)
- Effectuer des bilans réguliers d'activité

Les actions de la DNLF

3) La réalisation de chantiers transverses:

Promotion des échanges d'informations entre les partenaires de la lutte contre la fraude au moyen de grands projets informatiques structurants

Exemples :

- Répertoire national commun des assurés de la protection sociale (RNCPS)
 - ✓ Objectif : Identifier l'ensemble des bénéficiaires de la protection sociale
- Accès à FICOBA
- Développement des accès croisés entre DGFIP et DGDDI.
 - ✓ Objectif : permettre des échanges d'informations à travers les applications TSE, SIRIUS Pro et Delta@, afin de bénéficier d'une base d'informations enrichie sur les opérations relevant du régime 42 de la TVA intra-communautaire

Les actions de la DNLF

Coordination et valorisation de l'action des comités opérationnels départementaux anti-fraude (CODAF)

Enjeux :

- Définir des orientations locales dans le cadre du Plan National de Lutte contre la Fraude (PNLF)
- Effectuer des bilans réguliers d'activité

Les actions de la DNLF

3) La réalisation de chantiers transverses:

Promotion des échanges d'informations entre les partenaires de la lutte contre la fraude au moyen de grands projets informatiques structurants

Exemples :

- Répertoire national commun des assurés de la protection sociale (RNCPS)
 - ✓ Objectif : Identifier l'ensemble des bénéficiaires de la protection sociale
- Accès à FICOBA
- Développement des accès croisés entre DGFIP et DGDDI.
 - ✓ Objectif : permettre des échanges d'informations à travers les applications TSE, SIRIUS Pro et Delta@, afin de bénéficier d'une base d'informations enrichie sur les opérations relevant du régime 42 de la TVA intra-communautaire

Les actions de la DNLF

Professionnalisation des agents chargés de la lutte contre la fraude

Enjeux :

- Mieux connaître les différentes typologies de fraude en insistant sur les fraudes les plus complexes comme les Carrousels de TVA
- Diffuser sur l'ensemble des partenaires de la DNLF, une culture commune de lutte contre la fraude
- Organiser des formations avec les différentes administrations concernées

La mise en place d'instruments juridiques de lutte contre la fraude

Au total, une centaine de mesures ont été prises en 8 ans en lois de finances ou lois de financement de la sécurité sociale

L'insertion de dispositifs antifraudes dans les conventions objectives et de gestion des caisses de sécurité sociale

Les actions de la DNLF

- L'amélioration de l'efficacité du ciblage des contrôles par le « data mining »
- La coordination des administrations en matière de travail illégal
- La coordination et la mobilisation des partenaires concernés par la lutte contre la fraude aux intérêts de l'UE

Le rôle de SCAF au niveau de l'UE

- A l'origine (2000), des structures destinées dans les pays candidats à coordonner les actions nécessaires pour améliorer la lutte contre la fraude aux intérêts de l'Union Européenne, qu'elles soient législatives, administratives ou opérationnelles.
- En 2004 et 2007, les SCAF ont été consacrés dans l'acquis communautaire, préalable indispensable à l'accession à l'Union Européenne ;
- Depuis septembre 2013, le statut de SCAF fait partie du corpus législatif de l'Union Européenne (article 3-4 du règlement EU/EURATOM n° 883/2013).
- Par décision du ministre de l'économie et des finances de mai 2013 et en lien avec le SGAE, la DNLF a été désignée comme SCAF.
- La DNLF ne se substitue pas aux administrations et opérateurs chargés de la lutte contre la fraude aux intérêts de l'Union Européenne. Elle n'a donc pas de pouvoir d'enquête ni la charge de la transmission IMS.
- **La DNLF a pour mission :**
 - de faciliter l'action de l'OLAF dans la mise en œuvre de ses enquêtes (exercice du droit de communication, orientation vers les interlocuteurs institutionnels pertinents) ;
 - de sensibiliser les administrations et opérateurs nationaux à la lutte contre la fraude aux intérêts de l'Union Européenne (communication, formations) ;
 - De participer aux comités et séminaires organisés par l'OLAF (COCOLAF, OAFCN) ;
 - De favoriser le partage des bonnes pratiques et d'analyses de risques.

Le rôle de SCAF

- Au sein de la DNLF, c'est le correspondant national de l'OLAF qui assure ces missions.
- Des actions spécifiques sur la lutte contre la fraude aux intérêts de l'UE ont été intégrées pour la première fois dans le PNLF 2016-2018 en lien avec le ministère de l'agriculture, les organismes payeurs ou la DGEFP.

Le rôle de SCAF

- Exemple d'action de la DGEFP au PNLF 2016-2018

Objectif 21 : Lutter contre la fraude aux subventions du Fonds social européen (FSE)

- Action 21 : Mettre en place une plateforme de signalements des soupçons de fraude aux subventions du FSE

Contexte et description de l'action :

Dans le cadre de ses dispositifs de prévention et de détection des risques de fraude, la DGEFP a décidé de mettre en place une plateforme de signalements des soupçons de fraude. Celle-ci serait disponible sur un portail spécifique et sécurisé, à partir de la page internet du FSE en France, et permettra le dépôt des soupçons de fraude et les cas potentiels de conflits d'intérêts (avec des éléments pour pouvoir étayer les déclarations) ayant trait aux subventions FSE.

Exemple d'action sur la cartographie des risques de l'ASP

Développer la cartographie du risque « fraude » à l'Agence de Services et de Paiement (ASP)

Contexte et description de l'action :

La démarche d'analyse des risques envisagée répond aux exigences réglementaires. Cette démarche répond aux exigences réglementaires UE (programmation 2014-2020 / fonds structurels et agricoles) ainsi que, pour les interventions proprement nationales (politiques de l'emploi, etc...) à la dynamique impulsée par le gouvernement en la matière, notamment pour le contrôle interne comptable et financier.

- Exemple d'action du ministère de l'agriculture

Lutter contre la fraude dans le cadre des aides accordées au titre du Feader et du FEAGA

La présentation par un bénéficiaire d'une même dépense au titre de plusieurs fonds constitue un comportement potentiellement frauduleux (présentation de la même facture pour un même investissement).

Il est donc nécessaire de définir une méthode de recherche des financements multiples, en privilégiant les aides à plus fort risque inhérent, à savoir le Feader hors SIGC et l'OCM unique (volet fruits et légumes)

A cette fin une démarche en deux temps sera mise en œuvre :

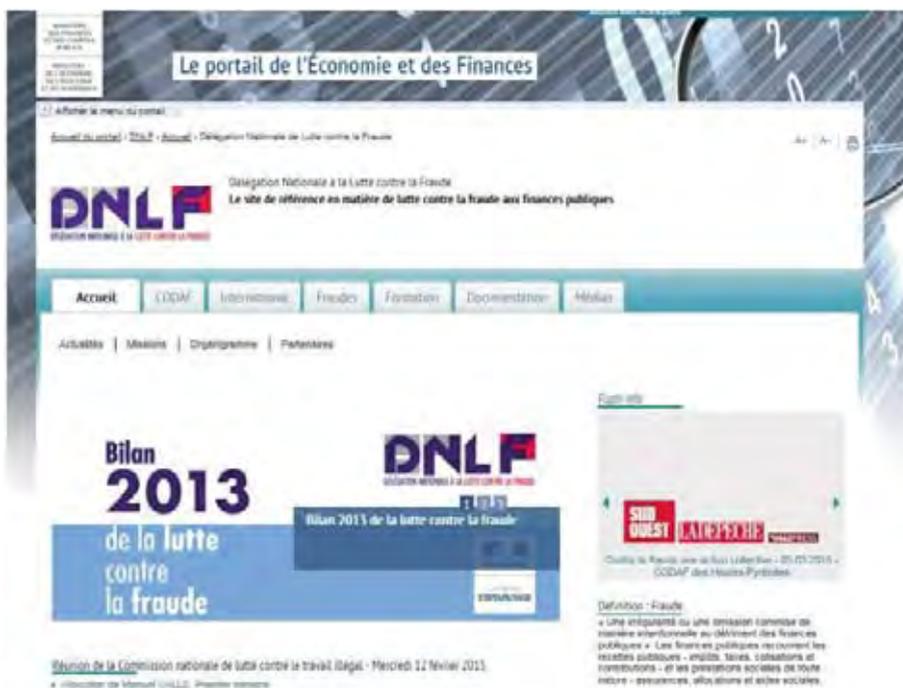
- diagnostic du risque de double financement entre les aides octroyées au titre de l'OCM unique (volet fruits et légumes) et les aides octroyées au titre du Feader.
- définition d'une méthode de contrôle adaptée avec pour objectif de croiser les données relatives au Feader et les données relatives au FEAGA.

II) LA COMMUNICATION DE LA DNLF SUR LES ACTIVITES DE L'OLAF

Présentation du site

Ecran d'accueil

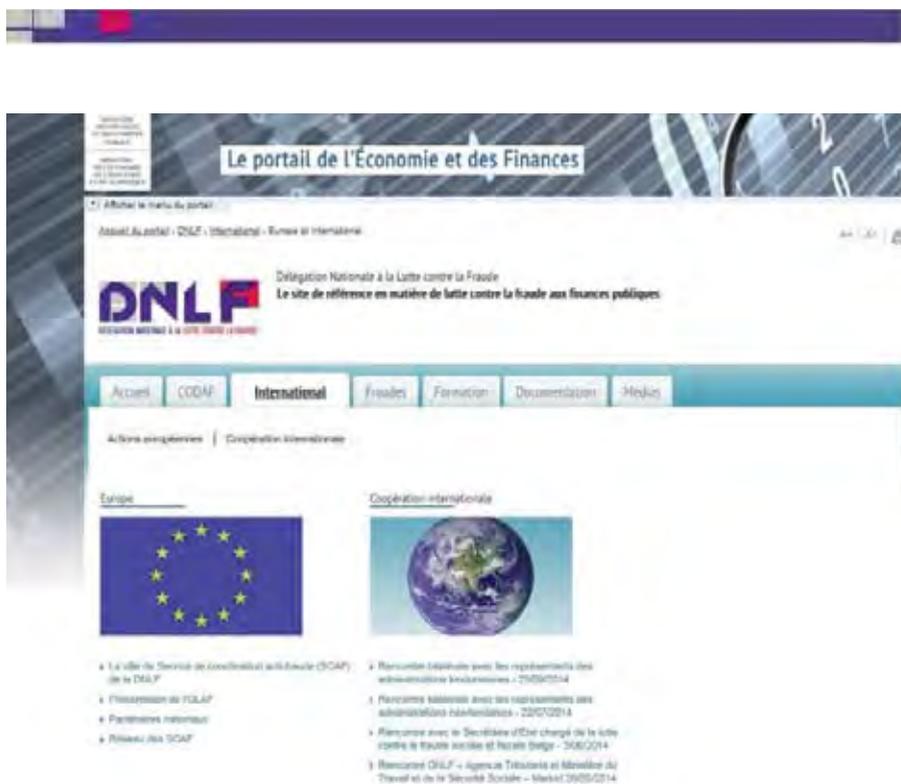
Avec différentes rubriques composée de menus déroulants : CODAF, International, Fraude, Formation, Documentation et Média



Dans la rubrique « International »,

On trouve une rubrique « Europe »

Avec différents items : le rôle de SCAF de la DNLF, présentation de l'OLAF, partenaires sociaux, le réseau des SCAF



Présentation de l'OLAF

Avec renvoi sur le site internet

Dans la colonne gauche :

- Les textes principaux ;
- Un focus sur le séminaire annuel des contrôles d'opérations ;
- Actualités : communiqués de presse de l'OLAF en anglais



Les partenaires de la lutte contre la fraude aux intérêts de l'UE :

- La Douane ;
- La CCOP ;
- La CICC ;
- Le ministère de la justice ;
- Le ministère de l'intérieur.



Le réseau des SCAF :

- **Objectif : donner de la visibilité aux correspondants nationaux de l'OLAF.**



DNLF
 DÉLÉGATION NATIONALE À LA LUTTE CONTRE LA FRAUDE
Bruno Nicoulaud
Expert de haut niveau
Correspondant national de l'OLAF

Bruno.nicoulaud@finances.gouv.fr

5 place des Vins de France – Immeuble Atrium – 75573 PARIS Cedex 12
 Tél : 01 53 44 27 95

<http://www.economie.gouv.fr/dnlf>

06/12/2016

Prévention et lutte contre la fraude dans le cadre des FESI

Rôles et actions du CGET

13 octobre 2016



Enveloppe des FESI allouée à la France

En France, l'enveloppe totale pour 2014-2020 est de :

26,7
milliards d'€





CTE
La coopération
territoriale européenne

1,1
milliard
d'€

alloué à la France pour
des programmes transfrontaliers,
transnationaux et interrégionaux

- En France, l'**architecture et la gouvernance** des fonds européens ont été très largement **revisités** par rapport à la période de programmation précédente.
- La gestion est **majoritairement décentralisée aux conseils régionaux** dans le cadre de la loi n° 2014-58 du 27 janvier 2014 de modernisation de l'action publique territoriale et d'affirmation des métropoles.
- **L'État** reste toutefois autorité de gestion d'une majorité du FSE, de la totalité du FEAMP et d'une partie du FEADER et du FEDER. Il est par ailleurs **garant de la coordination de l'intervention des FESI en France**.



Le Vademecum de gouvernance

- Validé le 1^{er} octobre 2014 lors de la réunion du comité Etat-Régions formation interfonds
- Le règlement prévoit la description des relations entre les autorités → contribue à remplir cette obligation (art 123.9)
Principes de gouvernance à respecter entre la Commission, l'Etat, les régions...
- Principes généraux : information mutuelle, partage des connaissances, consultation et concertation, coordination



Le niveau communautaire

- Description et participation à comitologie Commission et Conseil
- Echanges officiels entre la Commission et les autorités françaises
 - Procédures habituelles type SFC
 - Autres procédures
- Relations avec les autres Etats membres



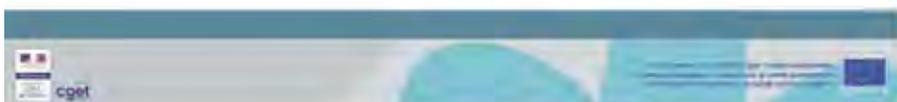
Le niveau national

- Le comité Etat-Régions national – formation interfonds et FEDER/FSE, formation FEADER, formation FEAMP
→ formalisé par un décret en conseil d'Etat
- L'INCOPAP
- Le partenariat national
- L'autorité de coordination interfonds et les ministères coordinateurs



Le niveau du programme - régional

- Le comité Etat-Région régional – formation FEADER
- Le comité de suivi
- L'instance de programmation



Rôles du CGET dans le cadre des FESI



Le CGET autorité nationale de coordination interfonds et autorité de coordination du FEDER

- * Assure le **suivi de l'Accord de partenariat** : secrétariat du comité national Etat-Régions interfonds et de l'Instance nationale de concertation partenariale (INCOFAP)
- * Développe un **système d'information (SYNERGIE)**
- * Fournit un **appui technique et juridique** aux autorités de gestion (réseau d'échange réglementaire)
- * Garantit l'existence d'une **vision d'ensemble des actions financées** par les FESI
- * Garantit un **niveau de compétence** suffisant des autorités en charge de la mise en œuvre des fonds (cadre de formation)
- * Coordonne les travaux interfonds en matière de **suivi et d'évaluation**
- * Participe aux **comités de suivi des programmes (suivi régional)**
- * Assure une **veille générale sur les sujets européens** en lien avec les FESI
- * Coordonne les **actions d'information et de communication** interfonds (articles 115 à 117 du règlement général notamment)



Missions du CGET autorité de coordination du FEDER

- * **Consolider les résultats** et les réalisations du FEDER en France
- * Veiller à la **concertation avec la Commission européenne** (DG REGIO) sur les sujets généraux liés à la mise en œuvre du FEDER et à la bonne coordination des activités des autres organismes désignés concernés
- * **Apporter un appui technique et juridique** aux autorités de gestion du FEDER en France dans les domaines relevant spécifiquement du règlement FEDER et du règlement CTE
- * Coordonner les travaux portant sur le **suivi et l'évaluation** des programmes opérationnels du FEDER



Les bureaux et leurs missions

- en lien permanent avec la **Représentation permanente de la France à Bruxelles** et le secrétariat général aux affaires européennes
- **un bureau de la coordination interfonds et partenariale** (suivi de l'accord de partenariat, coordination interministérielle...)
- **un bureau de la cohésion territoriale et urbaine** (assurer la représentation de la France, diffusion de bonnes pratiques, anime le volet urbain de l'accord de partenariat...)
- **un bureau de l'appui à la réglementation, à la gestion et au contrôle** (appui des autorités de gestion, de certification et d'audit, animation de groupe de travail dans la gestion et mise en œuvre des fonds, participe à la négociation des textes réglementaires...)
- **une direction de programme** (système d'information Synergie, système d'information des aides européennes)
- **un bureau en charge de l'autorité de gestion d'Europ'Act**



Rôle du CGET dans le cadre de la lutte et prévention contre la fraude



Programmation 2014-2020

Des nouveautés au niveau des programmes et des projets

- Au niveau de la gestion du programme :
 - La clôture annuelle des comptes (période comptable)
 - Le dégageant d'office N+ 3
 - Les préfinancements (initial, annuel)
 - **Les mesures anti-fraude, anticorruption**
 - **Le contrôle interne**
- Au niveau de la gestion des projets :
 - Un plus grand recours aux coûts simplifiés
 - Un plus grand recours aux instruments financiers
 - Nouvelles règles sur les opérations génératrices de recettes nettes,
 - Nouvelles règles sur l'éligibilité géographique



- Article 125.4 c du règlement général n°1303/2013 (cadre commun à tous les FESF) : chaque autorité de gestion doit mettre en place des mesures antifraude efficaces et proportionnées (Exigence reprise dans le règlement financier n°966/2012 (article 59.2 b) : « prévenir, détecter et corriger les irrégularités et la fraude ».)
- L'environnement du contrôle interne constitue un critère de désignation de l'AG et de l'AC, et sera donc analysé par l'autorité d'audit (cf annexe XIII du règlement général n°1303/2013). Chaque AG devra décrire l'organisation du contrôle interne dans le DSGC.
- Mesures décrites dans le DSGC et examinées et validées par la CICC
- Note d'orientation de la CE → Contrôle interne/ Cartographie des risques et ARACHNE : outil mis à disposition par la Commission européenne permet
- Fin 2014 : Mise en place d'un GT lutte et prévention contre la fraude
- En France, le Comité Etat-Régions (le 1er avril 2015) dans sa formation interfonds a recommandé aux autorités de gestion l'utilisation d'ARACHNE uniquement sur les données réglementaires prévues dans l'annexe III du règlement délégué n°480/2014 de la Commission européenne, l'annexe I du règlement n° 1301/2013 et l'annexe I du règlement n° 1304/2013.



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- Note d'orientation de la Commission européenne :

L'objectif général des dispositions réglementaires est de mettre en place une gestion du risque de fraude qui présente un bon rapport coût-efficacité et **d'appliquer des mesures antifraude efficaces et proportionnées, ce qui signifie dans la pratique une approche ciblée et différenciée pour chaque programme et chaque situation.**

Les objectifs attendus par la mise en place de ces mesures :

- Avoir un **effet dissuasif** à la fraude (toute tentative de fraude est inacceptable et n'est pas tolérée)
- **Identifier les risques et les maîtriser** : cartographie des risques et évaluation (examiner à minima une fois par an cette cartographie)
- Avoir une **politique clairement identifiable** de lutte contre la fraude : développer une culture de lutte contre la fraude / mettre en place des mécanismes de signalement en cas de suspicion de fraude (lanceurs d'alerte) / formation et sensibilisation (lettres d'information, affiches...)
- **Détection et signalement** : OLAf → Fraudes et Irrégularités > à 10 000 euros / Arachne
- **Enquête, correction et poursuite** : exigences nationales / récupérer les paiements indus / l'application des sanctions doit être visible → dissuader les fraudeurs potentiels.



➤ Mise en place d'un groupe de travail Lutte et prévention contre la fraude piloté par le CGET

Il réunit → Les autorités de gestion, les ministères coordonnateurs, l'AC, l'AA, Régions de France

- Appuyer les autorités de gestion sur les nouvelles mesures à prendre pour se conformer aux dispositions réglementaires européennes
- Elaborer et obtenir des réponses officielles de la Commission sur l'utilisation et le contenu de l'outil ARACHNE
- Elaborer et mutualiser des documents méthodologiques concernant la cartographie des risques et l'utilisation d'ARACHNE
- Mutualiser les bonnes pratiques et expériences / Harmoniser les pratiques

// : Les documents élaborés et mis en œuvre dans le cadre de ce groupe n'ont pas de valeurs contraignantes.

➤ Mise à disposition d'une plateforme en ligne : i-cget

- Mise à disposition des documents réglementaires
- Mise à disposition de documents d'appui
- Base d'échanges (question/réponse) et retour d'expérience



➤ Travaux réalisés par le groupe

- Sur le contrôle interne (à partir de la note d'orientation CE et des documents CCE)
 - Elaboration d'une cartographie des risques « type » à adapter par les AG
 - Organisation et mise en œuvre du dispositif de contrôle interne
 - Maîtrise des risques
 - Evaluer le dispositif
- Rappeler les différents dispositifs de contrôles
 - Rapport d'instruction, CSF
 - Contrôle interne sur opération
 - Contrôle interne sur l'audit
 - Contrôle certification (AC) / Contrôle CICC / Contrôle CE



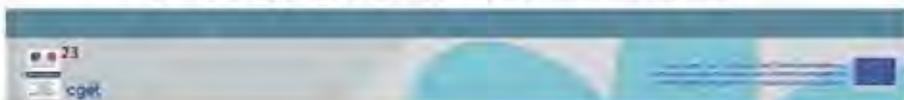
➤ Travaux réalisés par le groupe

- Sur l'outil ARACHNE : Présentation ARACHNE

Outil mis à disposition par la Commission européenne permet, par le croisement de données publiques (ORBIS, WorldCompliance, données des systèmes d'information des autorités de gestion), de calculer et d'attribuer une note de risques potentiels de fraude.

Principale fonction :

- aide à identifier les projets potentiellement à haut risque (faillite de bénéficiaires possible / conflits d'intérêts entre bénéficiaires et intervenants)
 - ne prend pas de décisions
- Mise en place de formation dispensée par la CE sur l'outil ARACHNE
 - 8 sessions de formations sur l'outil ARACHNE / 75 participants
 - se familiariser avec l'architecture, l'environnement général de l'outil
 - avoir un aperçu des différentes fonctionnalités d'ARACHNE



Elaboration d'une note de recommandation d'utilisation de l'outil ARACHNE

Contexte : art 125.4 c du reg général / DSGC / CER 1^{er} avril 2015...

Objectif de la note : fournir des préconisations utiles au AG concernant ARACHNE / encadrer la charge administrative

Préconisations : cartographie des risques / données à communiquer / niveau des accès / procédure de consultation / phase analyse des résultats / documents de gestion / pièces et documents à conserver

Conclusion : mettre en place une procédure d'utilisation de l'outil ARACHNE efficace, appropriée et transparente encadrée dans une logique plus globale d'un système de contrôle interne fiable / former les agents à l'outil / informer les bénéficiaires



Synthèse

Catégories de champs	Nombre de champs requis dans ARACHNE	Nb d'indicateurs calculés
Général	3	Env. 3
Projet	24	Entre 4 et 24. Moy. 4
Contrat	5	Entre 1 et 23 Moy. 10
Sous contrat	0	0
Entité/bénéficiaire	8	1 par donnée
Dépense	0	0
TOTAL	40	/

Analyse réglementaire portée sur les données requises par ARACHNE et validée par le GT

objectif

- répondre à la décision du comité Etat-Région (1er avril 2015)
- viser une utilisation appropriée d'ARACHNE dans le cadre de la mise en œuvre des projets tout en encadrant la charge administrative liée à cette utilisation conformément au principe de **proportionnalité**
- harmoniser les pratiques d'utilisation/ avoir une position commune



➤ Travaux réalisés par le groupe

- Analyse Charte ARACHNE :

- La Commission européenne a transmis au CGET fin janvier 2016 le projet de charte d'utilisation ARACHNE.
- Donnée le bon niveau d'information.

Le projet de charte a été examiné par le GT « Lutte et prévention de la fraude » en y apportant des propositions de modifications et des commentaires (exemple : *Aucune mention de durée de validité de la charte / Conservation des données : peu de visibilité sur ce que deviennent les données / Obligation de communiquer des données et fréquence de transmission imposée / Droit de retrait : peu de possibilité de retrait pour l'AG*) - transmis à la CE dans le cadre des échanges informels.

- Questions – Échanges avec la CE

- Elanorer des notes des autorités françaises : permet d'obtenir une position française commune et d'avoir un retour officiel de la Commission européenne sur des points d'interprétation peu clair ou peu précis.
- Quel est l'avis du superviseur européen de protection des données vis-à-vis de l'outil ARACHNE ?
Exemple : Tant que la Commission européenne n'a pas la validation du EDPS sur la charte et les réponses aux recommandations d'EDPS, l'utilisation de l'outil ne peut pas passer en mode production (réunion 25 avril 2016 avec les services de la Commission européenne).





L'autorité d'audit en France et le lutte contre la fraude

Projet de coopération en matière de lutte antifraude

13 octobre 2016

Paris

Jacques Lovergne et Carole Duquéroix

CICC

Plan de l'exposé

- La fonction de l'auditeur.
- L'architecture des contrôles de l'Autorité d'audit.
- La procédure de désignation et lutte contre la fraude.
- L'Audit de système et lutte contre la fraude.
- L'Audit d'opération et lutte contre la fraude.
- Le signalement des présomptions de fraude

La fonction de l'auditeur (1)

Ce que n'est pas une autorité d'audit :

- Un juge d'instruction;
- Un arbitre;
- Un officier de police.

Ce qu'est une autorité d'audit :

- Un huissier de justice
- Un notaire

Elle se contente de constater des faits, l'existence ou non de procédures et de leur mise en œuvre ou non, la présence ou non d'irrégularités

La fonction de l'auditeur (2)

Les pouvoirs de l'auditeur

- L'auditeur n'a aucune autorité sur l'entité qu'il audite;
- L'auditeur ne peut imposer aucune solution, il ne fait que constater un dysfonctionnement;
- l'auditeur ne dispose d'aucune marge d'appréciation; il intervient sous l'autorité et le contrôle étroit et constant de la Commission,

L'auditeur n'a donc pas les armes nécessaires pour déceler les fraudes

Architecture des contrôles de l'Autorité d'audit

Les contrôles de l'Autorité d'audit couvrent quatre aspects :

- l'audit de désignation: vérifier que l'organisation administrative de l'AG et l'AC est conforme aux exigences de la Commission;
- les contrôles du système de gestion et de contrôle : le but est de vérifier que le contrôle interne fonctionne effectivement comme prévu dans l'audit de désignation ;
- les contrôles d'opérations : à partir d'un échantillon statistique déterminer par extrapolation le taux d'erreur pour une année de gestion ;
- Un avis annuel sur les comptes : émettre un avis d'audit sur les comptes (« leur exactitude, leur exhaustivité leur véracité »).

Procédure de désignation et lutte contre la fraude

Points d'attention liés à la fraude

Vérifier que l'autoévaluation des risques de fraudes, issue de la liste de contrôles du respect des critères de désignation établie par la Commission est correctement renseignée;

Les rubriques du modèle type de descriptif de système de gestion et de contrôle établis par la Commission servent de base à l'AA pour évaluer que les procédures sont mises en place et les protocoles d'utilisation des outils établis.

Audit de système et prévention de la fraude

L'autorité d'Audit vérifie que l'Autorité de gestion utilise effectivement les procédures prévues par ses protocoles de son système de gestion et de contrôle en fonction de sa cartographie des risques.

Elle vérifie également que la cartographie des risques est actualisée conformément aux exigences du descriptif du système de gestion et de contrôle.

L'autorité d'Audit peut programmer des audits thématiques centrés sur la lutte contre la Fraude.

Le contrôle d'opérations et le risque de fraude

Le contrôle d'opération n'a pas vocation première à détecter des fraudes.

Pendant, les auditeurs d'opération sont sensibilisés à la question de la lutte contre la fraude par le biais des listes de contrôles établis par la CICC:

exemple: la liste de contrôles pour les marchés publics prévoit une rubrique liée à l'utilisation d'ARACHNE par l'AG.

Le signalement des présomptions de Fraude

- Les autorités de gestion informent l'autorité d'audit des cas de présomptions de fraude qu'elles ont constatés.
- Il s'agit d'irrégularités pour lesquels les services estiment qu'il y a un caractère intentionnel et pour lesquelles ils ont saisi le Procureur de la République seul habilité à diligenter une enquête.
- L'autorité d'audit signale ces cas à l'OLAF via IMS.
- Deux exemples:
 - Un organisme de formation fait actuellement l'objet d'une enquête judiciaire pour avoir déclaré des stagiaires « fantômes». Des chercheurs d'emploi ont constaté qu'ils apparaissaient dans des formations auxquels ils n'avaient jamais participé. Les contrôles opérés par l'autorité de gestion ont permis de vérifier que les opérations cofinancées par le FSE n'étaient pas impactées mais le bénéficiaire a été signalé à l'OLAF par l'autorité d'audit.
 - Un bénéficiaire récurrent a systématiquement « omis » d'indiquer que ces opérations étaient sur financées. L'autorité de gestion a estimé que le caractère intentionnel était établi et a saisi le Procureur de la République. Le signalement à l'OLAF est en cours.



Two-days Round Table

«COOPERATION PROJECT IN THE ANTI-FRAUD SECTOR»

BUCHAREST, 25-26 OCTOBER 2016

“DLAF HEADQUARTERS”

(3 QUEEN ELISABETH BLVD., DISTRICT 3)



IT <> RO (interpretation available)

This conference is supported by the European Union Programme Hercule III (2014-2020). This programme is implemented by the European Commission. It was established to promote activities in the field of the protection of the financial interests of the European Union. (for more information see http://ec.europa.eu/anti_fraud/about-us/funding/index_en.htm)

This communication reflects the view only of the author, and the European Commission cannot be held responsible for any use which may be made of information contained therein.

24 October 2016

25 October 2016

09:00 – 09:30	Welcome speech / introduction to the Round table	Romanian AFCOS Italian AFCOS
<i>Chair of the meeting:</i>		
09:30 – 10:15	The Romanian AFCOS: operational aspects in the fight against irregularities and fraud in the EU's Structural and Investment Funds (ESIF)	Mr Gabriel TURCU <i>Romanian AFCOS – Control Directorate</i>
10:15 – 11:00	Protection of financial interests of EU by countering cross-border criminal activity	Mr. Marin TURICA <i>Romanian Border Police</i>
11:00 – 12:00	Prevention of Financial Crimes	Mr Antonio ADINOLFI <i>Ministry of Economy and Finance</i>
12:00 – 12:30	The Italian AFCOS	Mr Angelo ZEDDE <i>Italian AFCOS</i>
12:30 – 13:00	WORKSHOP (QUESTIONS & ANSWERS) OF ROUND TABLE	

26 October 2016

<i>Chair of the meeting:</i>		
09:00 – 09:30	Introduction to the 2 nd day of Round table	Mr Lucian MORARU <i>Fiscal Antifraud General Directorate</i>
09:30 – 10:00	Development of the Project: "Cooperation in the Anti-Fraud Sector"	Mr Vincenzo BRANCHI <i>Italian AFCOS</i>
10:00 – 10:30	Brief notes on OLAF, the structural funds and AFCOS	Mrs Irene SACRISTAN-SANCHEZ <i>OLAF (deputy Head of our Unit (D1))</i>
10:30 – 11:00	QUESTIONS & ANSWERS	
11:00 – 11:30	Italian experiences in the fight against irregularities and frauds to the EU's budget, mainly with reference to cases of transnational fraud	Captain Italo TOMMASINO <i>General Command of Guardia di Finanza</i>
11:30 – 12:00	Romanian experiences in the fight against irregularities and frauds to the EU's budget, mainly with reference to cases of transnational fraud	Mr Dragoș MIHAI <i>Romanian Customs Directorate</i>
12:00 – 12:30	WORKSHOP (QUESTIONS & CLOSURE) OF ROUND TABLE	



Departamentul pentru lupta antifraudă – DLAF AFCOS România

October 25th 2016, Bucharest



CADRUL LEGAL

• **Legea nr. 61/2011 privind organizarea și funcționarea Departamentului pentru lupta antifraudă – DLAF:**

➢ art. 7 lit. a) DLAF îndeplinește funcția de control în scopul identificării de nelegui, fraude și alte activități ilegale de către atârgătorii interesei financiare ale Uniunii Europene în România;

➢ art. 9 lit. b) DLAF efectuează sau coordonează acțiuni de control în vederea identificării neleguitor, fraudelor și altor activități ilegale în legătură cu gestionarea, administrarea și utilizarea fondurilor europene și a celor de cofinanțare aferente, precum și a activităților frauduloase în ceea ce privește investițiile financiare ale Uniunii Europene, incluziv a împrumuturilor și garanțiilor acordate de Banca Europeană de Investiții;

➢ art. 10 alin. (1) DLAF are calitatea de organ de constatare, în sensul art. 61 din Codul de procedură penală, în privința faptelor care pot constitui infracțiuni ce vizează atârgătorii interesei financiare ale Uniunii Europene în România;

5



CADRUL LEGAL

• **Legea nr. 61/2011 privind organizarea și funcționarea Departamentului pentru lupta antifraudă – DLAF:**

➢ art. 12 alin. (1) DLAF poate solicita organelor de control financiar-fiscal, organelor de specialitate ale administrației publice centrale sau instituțiilor publice din subordinea Guvernului ori a ministerelor cu competențe în materia de control administrativ specializat să efectueze verificări și controale în domeniul lor de activitate;

➢ art. 12 alin. (2) organelor de putere, jandarmerie sau alți agenți ai forței publice sunt obligați să acorde sprijin echipei de control a DLAF în exercitarea atribuțiilor ce îi revin;

➢ **Contravenție specifică** - art. 18 alin. (1) Comiterea contravenției **refuzul persoanelor fizice sau juridice de a pune la dispoziție, în termenul prevăzut, documentele și informațiile necesare îndeplinirii activității de control**, solicitate de către reprezentanții Departamentului;

1



CADRUL LEGAL

• **HO nr. 738/2011 pentru aprobarea Regulamentului de organizare și funcționare al Departamentului pentru lupta antifraudă – DLAF (art. 12 – art. 20)**

➢ art. 12 Direcția de control efectuează investigații administrative, controlele la fața locului, analize și verificări documentare sau coordonează activități de control;

➢ art. 15 În cazuri de complexitate deosebită, DLAF poate solicita **sprijinul operațional** al reprezentanților altor autorități sau instituții publice cu atribuții în domeniul protecției interesei financiare ale Uniunii Europene în România;

➢ art. 18 echipele de control a DLAF are acces în sediul pe termen scurt în mijloace de transport sau în alte spații folosite în scopuri economice de către toate instituțiile și autoritățile publice, operatorii economici cu capital de stat din privat, orice altă entitate, precum și de către persoanele fizice care fac obiectul controlului, cu acordul reprezentanților legali sau ai personalului împuternicit, după caz;

1



DECLANȘAREA ACȚIUNII DE CONTROL

• **Surse de sesizare:**

- Autorități de gestionare
- Direcția Națională Anticorupție
- Financiere fizice și juridice
- Sesizări din oficiu
- Autoritatea de Audit de pe lângă Curtea de Conturi
- Corpul de Control al Primului Ministru
- Oficiul European de Luptă Antifraudă – (OLAF)

• **Reglementare specifică privind sesizarea** art. 10 alin. (2) din Legea nr. 61/2011 – DLAF poate la solicitarea procurorului să efectueze controale cu privire la respectarea dispozițiilor legale în materia protecției interesei financiare ale Uniunii Europene

1

COOPERAREA CU OLAF

- Acordarea de asistență tehnică în cadrul investigațiilor desfășurate de DLAF în România
- Soluționarea DLAF privind efectuarea unor verificări sau obținerea unor documente în cazul persoanelor fizice și/sau juridice din străinătate
- Informarea DLAF în cazul constatării unor indicii de fraudă

COOPERAREA CU INSTITUȚII ȘI AUTORITĂȚI NAȚIONALE

- Direcția Națională Anticorupție – Secția de Combatere a Infracțiunilor Asimilate Infracțiunilor de Corupție
- Ministerul Afacerilor Interne – IGPR
- Ministerul Finanțelor Publice- Agenția Națională de Administrare Fiscală
- Ministerul Fondurilor Europene
- Ministerul Muncii – Inspekția Muncii
- Agenția Națională de Administrare a Bunurilor Indisponibilizate
- Ministerul Justiției – Oficiul Național al Registrului Comerțului

MIJLOACE ȘI TEHNICI DE INVESTIGARE

- Verificări în bazele de date ale Oficiului Național al Registrului Comerțului (ONRC), Direcției pentru Evidența Persoanelor și Administrarea Bazelor de Date (DEPABD), DunăBradstreet (D&B)
- Surse deschise (motoare de căutare, rețele de socializare, presa online)
- Solicitarea documentelor proiectelor de la Autoritățile de gestionare
- Solicitarea de informații ANAF (declarații fiscale, evidența conturilor bancare deschise de către persoane juridice)
- Solicitarea de informații societăților financiar-bancare (extrase de cont, documente care au stat la baza deschiderii contului etc.)
- Solicitarea de informații persoanelor fizice și/sau juridice, inclusiv documente
- Solicitarea sprijinului organelor de poliție
- Luarea de declarații de la persoane care pot furniza date și informații necesare
- Analiză documentară
- Controale la fața locului
- Solicitarea efectuării unor controale de către alte autorități (Direcția Generală Antifraudă Fiscală – DGAF, Inspekția Fiscală, Inspekția Muncii, Inspectoratul de Stat în Construcții – ISC etc.)

Grazie per l'attenzione

Gabriel TURCU
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www.antifrauda.gov.ro





INFORMATIA



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Cetateanul sarb
PJANIC
ALEKSANDAR

Marfa declarata:
1200 colete tigari
MARBLE
ASHIMA KS si
ASHIMA SLIMS

Ruta: Danemarca-Serbia-Ucraina!!!

PLAT	NUMAR DE INREGISTRARE	DATA	VALORI						
01/2017	RO 11 1875	11	178.000,00	178.000,00	178.000,00	178.000,00	178.000,00	178.000,00	178.000,00



Identificarea
transportului la
frontiera pe sensul
de intrare in
Romania



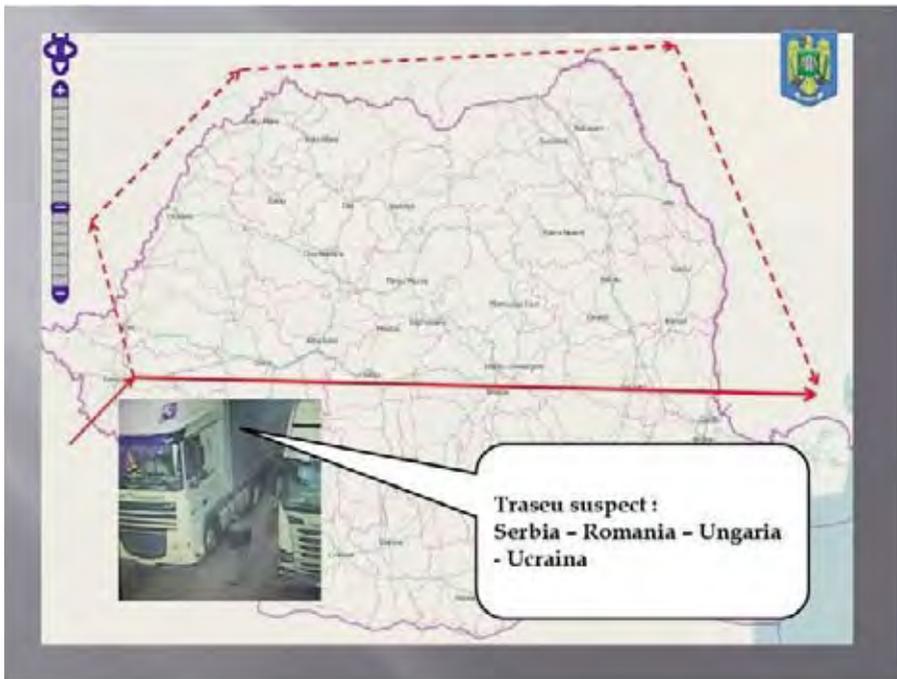
IDENTIFICARE SOFER



Identificarea
soferului la
frontiera pe sensul
de intrare in
Romania

COOPERAREA INTERNĂ





CD0508	6	-	RS	2016-09-20 11:59:10	RO	2016-09-20 11:59:10	X	X	-	-	1151
CD118A	7	-	RD	2016-09-20 18:56:03	RS	2016-09-20 18:56:03	X	X	-	-	229
CD002A	8	-	IT	2016-09-22 07:11:36	RS	2016-09-22 07:11:36	X	X	-	-	185
CD003B	9	-	RS	2016-09-22 07:11:38	IT	2016-09-22 07:11:38	X	X	-	-	1155





ANTIFRAUD UNIT

- Operational since December 2013
- Part of NAFA central administration
- Headquarters in Bucharest, 8 regional directorates
- Coordinated by a vice-president of NAFA
- Under the command of a General Inspector, seconded by 3 Deputy General Inspectors in central structure and 8 Deputy General Inspectors in regional directorates
- 1 600 anti-fraud inspectors, management and fraud countering included. Still 500 vacancies.



ANTIFRAUD UNIT

Central structure - departments

RISK ANALYSIS, SELECTION AND PLANNING
TAX INVESTIGATION DIRECTORATE
METHODOLOGIES, PROCEDURES AND REPORTING

IC TRANSACTIONS AND VAT
CUSTOMS OPERATIONS, IMPORT-EXPORT AND EXCISES
HIGH TAX RISK AND QUICK REACTION

SPECIAL CASES COORDINATION
INTERINSTITUTIONAL COOPERATION
FRAUDS COUNTERING – *exposed to the producer's office*

ANTIFRAUD UNIT

- Uniforms, badges, special equipment, intervention and patrol vehicles, communications and IT

A photograph showing a line of uniformed personnel in dark jackets and caps standing next to a row of white patrol vehicles. To the right of the photo is the ANAF Antifraud logo, which features a shield with a red eagle and the text "ANAF ANTIFRAUDA".

ANTIFRAUD UNIT

- 320 inspectors are detached to Prosecutor's offices around the country, as tax specialists, assigned for 3 years
- They are part of the Fraud Countering Directorate, working under supervision of prosecutor and do not perform on spot checks like the others.
- Counter-fraud inspectors perform financial investigations requested by the prosecutor in the criminal cases, mainly for assessing the tax damage and finding freezable assets. Their reports are evidence by the law.

ANTIFRAUD UNIT

- Specialized departments in central office:
Risk analysis, selection and planning
Central point for risk evaluation and fraud identification, selection of targets and planning national control actions
- Inter-institutional cooperation**
Unique point for evaluating and submitting criminal complaints from anti-fraud unit and for receiving requests from prosecutor's offices
Direct cooperation with prosecutors, police, other legal entities and public bodies
- Special cases coordination**
Unique coordination at central level, cooperation with prosecutors / with criminal intention. A special case is started when:
 - over 2 million Euro estimated tax loss
 - free competition and economic environment are affected by tax fraud/evision
 - criminal group coordinators involved in continuous fraud activity
 - national/regional spread of fraud chains
 - secondary risks posed to public health, environment or consumers

ANTIFRAUD UNIT

•VAT fraud & evasion manifestation forms targeted by risk analysis:

- Input VAT fraud (Missing trader schemes, fake invoices with identity theft, cross invoicing, fake/artificial domestic transactions)
- Output VAT fraud (fake IC supplies/transits/exports, intentional default/fraudulent bankruptcy/insolvency, fake margin schemes for SH goods)
- Output VAT evasion (under-declaring or not declaring sales, tax fake or reversals, fail to register for VAT or to submit VAT returns, shadow economy, informal trade, e-commerce)

ANTIFRAUD UNIT

oPrevention:

- Inactivation campaigns of missing traders, selected from fraud cases. On spot checks, proposal to inactivate VAT code cancelled.
- Planning and coordinating regular national level campaigns targeted to specific economic activities that result from risk evaluation of low tax compliance.
 - IRisk of undeclared sales in B2C trade and misuse of electronic cash registers – on spot unannounced controls and payroll in high tax risk areas, traditional retail, tourismic regions, markets, public places, restaurants, bars – operation HELIOS
 - IRisk of undeclared sales in B2B wholesale trade and abuse of fake invoices – operation CRISTAL
 - IRisk of undervaluation of imports followed by domestic undeclared supplies – operation HERMES
 - IRisk of undeclared VAT for specific activities – operation KENCHI (second hand vehicles fraudulent margin scheme)
- Public communication at launching the campaigns and of their results (deterrence impact)
- Gathering information for further knowledge and actions, included from petitions, complaints, routine for each region like: social activity, open sources, media.

ANTIFRAUD UNIT

- Our mission: preventing and countering tax fraud and tax evasion
- Inspectors perform operative, unannounced checks on spot, always under a mission plan
- They may enter business premises, may stop, check and seal transport vehicles, patrol in risky areas, pick evidence and documents, request third party information
- Able to charge fines, confiscations, request restraining orders of assets and of bank accounts, estimate tax loss and submit criminal complaints
- No criminal offenses found, only administrative tax loss > transfer to tax audit in order to assess taxes and penalties.

ANTIFRAUD UNIT

- Main target from the beginning, still no.1: VAT fraud
 - VAT Gap estimates indicate relevant decrease since EU record of 2012, but there's still a lot to be done!

•Therefore:

- oA dedicated VAT directorate at central level, dealing with international and domestic VAT fraud
- oIC acquisitions monitoring units – at central & regional level
- oVAT fraud phenomena and trends investigation unit
- oOwn administrative cooperation unit for VAT anti-fraud (exchange of information with other MSs (SCAC 3a3 forms)
- oActive members of EUROFISC working fields groups on VAT fraud
- oActive participation in multilateral controls under 904 EC Regulation
- oBilateral agreements on VAT matters with BG and HU

ANTIFRAUD UNIT

•Three-axis Action Plan

oPrevention:

- Anti-fraud unit is actively involved in the process of evaluating intention & capacity to perform economic activity for VAT purposes
- Early detection and elimination of potential missing traders/defaulters/fraudsters. Profile targeted via OSS form
- Preliminary risk evaluation at registration office:
 - high risk > refuse registration/ cancellation of VAT code
 - low risk > VAT registration approved/no cancellation
 - medium risk > transfer to Anti-fraud unit for further investigation
 - > anti-fraud checks performed => results > proposal to/ not to register/cancel VAT code

ANTIFRAUD UNIT

oPrevention:

- Impact indicators monitored in targeted economic sectors:
 - increase in amount of base for output VAT on B2B and B2C sales
 - number of taxpayers that submit in time and correctly VAT returns
 - net VAT payments in treasury
 - decreasing the number of missing traders, defaulters, non-compliant intermediaries in trade chains, more compliant taxpayers in B2C
 - Progressive and sustained recovery of policy gap in reduced VAT rate sectors by increasing volume of declared taxable sales and decreasing VAT inputs from missing traders and artificial transactions

ANTIFRAUD UNIT

oPrevention:

Early warning IC acquisitions monitoring units

Regional level:

- 11 points of control in proximity of BG and HU border road crossings
- 120 inspectors involved, 24/24 hour service
- Monitor and scan transport documents for all road vehicles over 3,5' after they enter RO from other member states (IC acquisitions and IC transits)
- Implement data and documents in "Traffic Control" database, verify status of destination RO taxpayer (existence, risk assessed, restrictions, instructions) and handle notices of monitored delivery to drivers or apply seals if required by risk evaluation of the shipping.

ANTIFRAUD UNIT

oDetection: Risk analysis

Focused approach to risk evaluation and risk assessment - anti-fraud central level dedicated directorate

- risk evaluation and analysis unit
- selection and planning unit
- integrated data center

Detection of VAT fraud schemes, fraudulent transaction chains

based on data collected by NAFA via:

- 394 declaration for domestic supplies and purchases between VAT registered operators
- 390 declaration for intra-EU supplies and purchases

ANTIFRAUD UNIT

oPrevention:

Early warning IC acquisitions monitoring units

Central level:

- Managing & operating Traffic Control database, implementing risk assessments and instructions (red flags) for the border teams, perform daily analysis on data and documents, select abnormal transactions, risky taxpayers or shipping companies
- Deliver risk evaluations to regional units in order to perform operative checks at destination of targeted transports
- Transfer of information and data to risk evaluation dept. that may indicate serious fraud patterns, new links of already monitored fraudulent chains

ANTIFRAUD UNIT

oDetection: Risk analysis

Other information and data for risk analysis come from:

- Traffic control database
- VIES app, SCAC/ Antifraud forms, EUROFISC
- Customs databases
- National trade register
- Tax offices and tax audit databases
- Own control case management application
- Banks and other legal entities and institutions
- Vehicle registration dept.
- Real estate national register
- Open source data and media

ANTIFRAUD UNIT

oDetection: Risk analysis

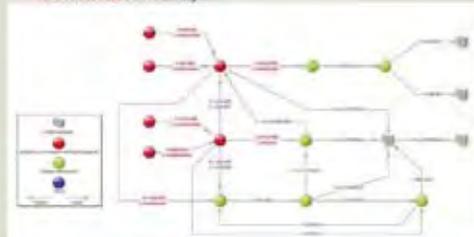
Risk analysis reports are prepared and sent to operative control units to perform investigations. The reports indicate the actors of the fraud scheme, their potential implication, the estimated VAT loss and any other information needed to start investigations.

Transactional schemes are generated and attached to the reports. Feedback is required from control units for further calibration of risk evaluation process.

to visit page: Fraud network explorer

ANTIFRAUD UNIT

oDetection: Risk analysis



ANTIFRAUD UNIT

oCombating: Fraud instrumentation & criminal complaint

Study Case:

Risk analysis revealed from C_LYNX a RO beneficiary declaring domestic purchases from a RO buffer company and a RO missing trader not declaring supplies to the buffer.

Traffic Control destination data unavailable. Apparently, goods were only in transit from PL to BG via RO.

VIES revealed IC supplies from BG to RO missing trader, not declared by the latter.

SCAC 383 request sent to BG revealed the PL supplier of the BG conduit company. BG trader has RO management and a bank account in RO. Value of potential tax loss is greater than 2 mil euro so Special case coordination unit takes the investigation from there on.

ANTIFRAUD UNIT

oCombating: Fraud instrumentation & criminal complaint



ANTIFRAUD UNIT

◦ **Combating:** Fraud instrumentation & criminal complaint

Case study:

Antifraud controls revealed a fraud scheme of IC acquisitions conducted by the RO beneficiary of the goods that moved fake transit to BG (in fact goods remained in RO) and a RO missing trader that failed to collect VAT on supplies to the RO buffer.

Transactions consisting in fast moving consumer goods (FMCG) part of them bound for Poland, Czech Republic, Germany and Slovakia (several trade marks held by multi-national companies). Goods were finally sold to RO retail stores & supermarkets, with domestic VAT charged, but the RO seller deducted illegally input VAT from the missing trader, via the buffer, knowingly.

ANTIFRAUD UNIT

◦ **Combating:** Fraud instrumentation & criminal complaint

Case study:

Antifraud inspectors estimated the VAT loss (damage):
for the period and entities analyzed in detection phase
— about 7 million euro,
for two years (extended investigation over the whole chain) — about 30 million euro
→ Measures taken
— Distraint order for assets and bank accounts
— Criminal complaint on tax fraud and money laundering submitted to prosecutor's office, along with all the data and evidence collected during anti-fraud control.

ANTIFRAUD UNIT

◦ **Combating:** Fraud instrumentation & criminal complaint

Case study: energetic products "Heavy milk"

This fraud is related to products that have CN codes 2710 19 91 and 2710 19 99. These types of CN code represent products that have similar characteristics to diesel fuel, regarding the distillation curve, but which are not subject to excise duty.

These products are considered to be risky as can be easily transformed into fuel and they are not controlled by the customs/ fiscal authorities, not being excisable.

The national budget is prejudiced with the amount of excise and VAT on intra-Community acquisitions and the final consumer who pays the price of diesel / petrol receives mineral oil for which duty has not been paid previously charged and economic circuit can not prove that the products come from a tax warehouse, registered consignee or importer.

ANTIFRAUD UNIT

◦ **Combating:** Fraud instrumentation & criminal complaint

Case study: energetic products "Heavy oils"



ANTIFRAUD UNIT

◦ **Combating:** Fraud instrumentation & criminal complaint

Case study:

Impact and economic reason:

— Unfair commercial advantage because of the avoidance of VAT payments by means of VAT fraud.

Tax fraud mechanism:

— Developing a fake commercial circuit scenario in order to avoid the VAT payment for trading on the domestic market, as normally no input VAT was deductible for direct IC acquisitions (reverse charge). Controlling a buffer, a missing trader and possibly a remote BG trader in order to gain artificial input VAT and to cash it effectively.

ANTIFRAUD UNIT

◦ **Combating:** Fraud instrumentation & criminal complaint

Case study: energetic products "Heavy oils"

This case included companies from Austria, Cyprus, Poland, Hungary, Slovakia, Bulgaria performing IC supplies, the final destination, according to the documents, being Cyprus, but the product (base oil) was sold in Romania.

Representatives of "missing traders" companies that sold the product as diesel, drew large amounts of money daily in cash from ATMs. Carriers had transit documents but in fact the goods were unloaded near Bucharest.

This fraud was estimated to 10 million euro only for the years 2013 to 2014 (unpaid excise and VAT).

ANTIFRAUD UNIT

◦ **Combating:** Fraud instrumentation & criminal complaint

Case study:

All firms involved in storing and transport were coordinated by the same Romanian citizen, who owned companies in SK and BG.

In this case criminal procedures were initiated.

In the beginning of 2015, the prosecutor office in charge of the case took action against the organizers of this fraud (nine persons arrested).

850 tons of baseoil were confiscated.

Always transport of these products were made with IBC containers, some of them being seized by anti-fraud inspectors.

It was established that this group sold 20.000 tonnes of baseoil and the tax loss exceed 14 million euro.

42 antifraud inspectors provided specialized support both during preliminary investigation as well as searches conducted on individuals and legal entities involved in the illicit trade of energetic products.

ANTIFRAUD UNIT

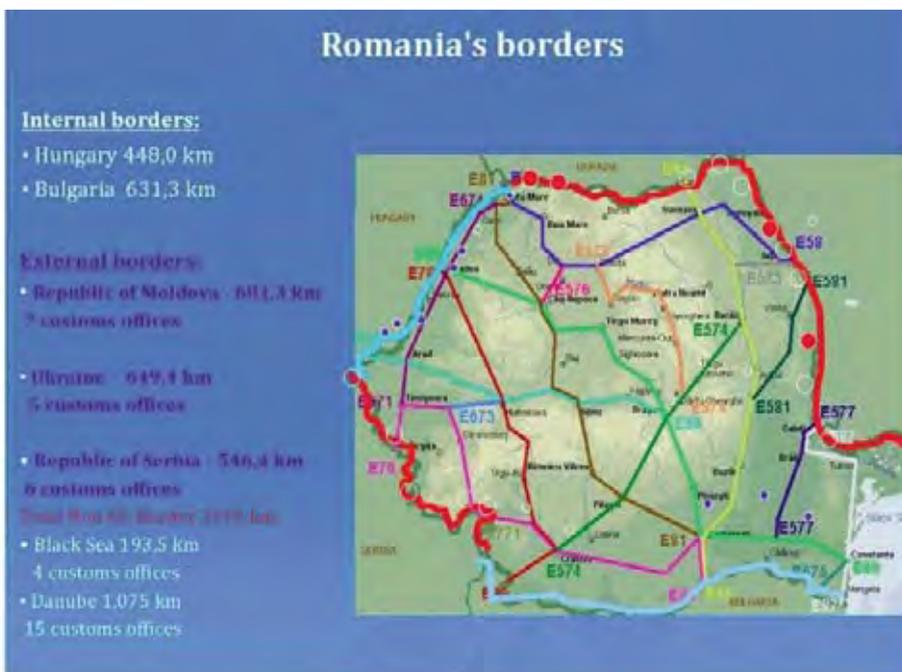
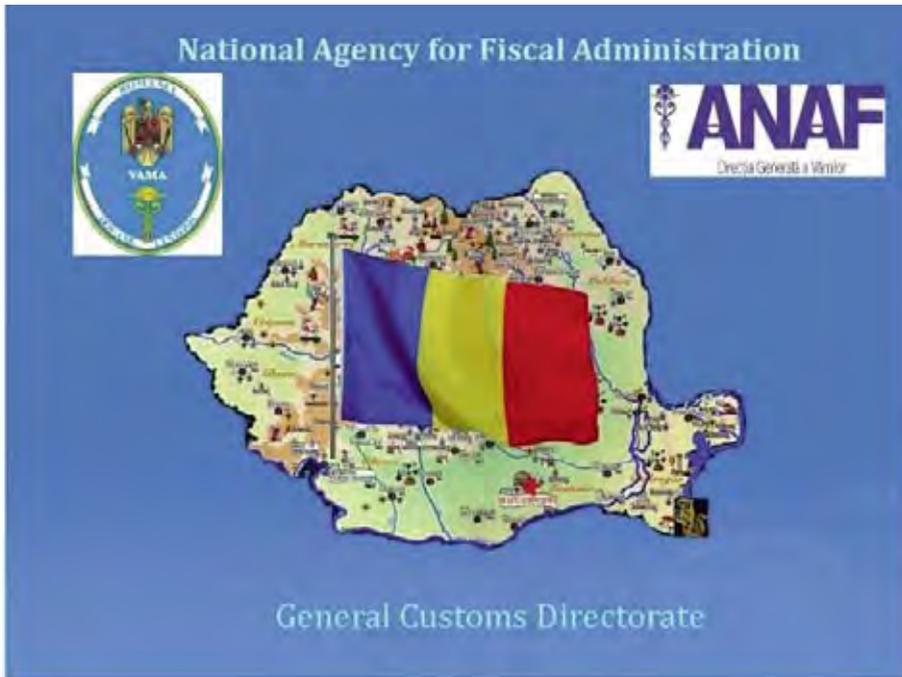
• Results of anti-fraud unit activity

Dec. 2013 – May 2016

- 95 000 controls
- 79 000 taxpayers
- 70 million euro fines
- 126 million euro confiscation of goods and money and income
- 1800 criminal complaints for 2.100 billion euro estimated tax damage (65% VAT)
- 1.300 billion euro restraining orders for assets, third parties and bank accounts

Mr. Dragos MIHAI

Romanian CustoMs. Directorate



General Customs Directorate – Organization



JOINT CUSTOMS OPERATION RO-MD-UA „Combating illicit trafficking of tobacco products – 2016

Scope: detecting and reducing the illicit traffic of tobacco products at the Non EU border (with MD and UA)

Targets:

- ▶ auto vehicles used for illicit traffic at Romania's borders with Republic of Moldova and Ukraine
- ▶ natural and legal persons which use auto means of transport for travelers and goods to smuggling at the border
- ▶ natural and legal persons which use railway means of transport for travelers and goods to smuggling at the border
- ▶ informative documentation concerning the identification of other violators of customs regulations in future

JOINT CUSTOMS OPERATION RO-MD-UA „Combating illicit trafficking of tobacco products – 2016

Operational phase: 15 – 30.09.2016

Participants:

- ▶ General Customs Directorate of Romania
- ▶ Customs Service of the Ministry of Finance of the Republic of Moldova
- ▶ State Fiscal Service of Ukraine

Places targeted: border customs offices, roadways in the proximity of the border, other relevant locations as markets, fairs, warehouses, depending on the operative situation

Each national customs structure sets out a plan in order to carry out this operation

JOINT CUSTOMS OPERATION RO-MD-UA „Combating illicit trafficking of tobacco products – 2016

Results for RO (cigarettes):

438.600 pcs
12.000.000 pcs (on the territory of Hungary, following the exchange of information between the customs administrations of Romania, Serbia, Ukraine and Hungary)

Results for UA (cigarettes):

156.660 pcs

Results for MD (cigarettes):

126.120 pcs

Seizure at BCP Sighet

20.09.2016

At the border RO-UA were seized 192.200 pcs. of cigarettes.

Following the inspection performed at a VW Transporter which entered in Romania, the customs inspectors discovered the cigarettes in a special place created by doubling the floor of the car.

Measures:

- contravention fine
- the cigarettes and the means of transport were seized.



Seizure at BCP Halmeu

20.09.2016

At the border RO-UA were seized
8.760 pcs. of cigarettes.

Following the inspection performed by the canine team - Dog SPEDY - at a vehicle which entered in Romania, the customs inspectors discovered the cigarettes in a specially designed place in the gas tank of the car.

Measures:

- contravention fine
- the cigarettes and the mean of transport were seized.



Seizure at BCP Siret

16.09.2016

At the border RO-UA were seized
231 kg tobacco for nargileh
various flavors, 57 tablets
Clenbuterol, 1 icon, 1 crucifix, 1
triptych (patrimony)

The goods were discovered following the inspection performed at a minibus Mercedes Benz Sprinter, which entered in Romania, carrying passengers and parcels.

Measures:

- contravention fine
- confiscation of goods



